This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

+ *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
+ *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
+ *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
+ *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at `http://books.google.com/`

STORAGE
)1k7
B 50576 7

LIBRARY OF THE UNIVERSITY OF MICHIGAN

LIBRARY OF CONGRESS.

CHAP. 25.6.1 O

SHELF

UNITED STATES OF AMERICA.

9—167

LIBRARY OF CONGRESS
DUPLICATE
EXCHANGED

HJ
11
.P42

REPORT

OF THE

AUDITOR GENERAL

ON THE

FINANCES

OF THE

COMMONWEALTH OF PENNSYLVANIA,

FOR THE

25.6.10

YEAR ENDING NOVEMBER 30, 1880.

HARRISBURG:
LANE S. HART, STATE PRINTER.
1881.

Dup.

VIRTUE
LIBERTY AND
INDEPENDENCE

REPORT

OF THE

AUDITOR GENERAL ON THE FINANCES.

DEPARTMENT OF THE AUDITOR GENERAL OF PENNSYLVANIA,
HARRISBURG, *December 1, 1880.*

To His Excellency, HENRY M. HOYT,
Governor of Pennsylvania:

SIR: In accordance with the eighteenth section of the act of the 24th March, 1843, I have the honor herewith to deliver to you the annual report of the Auditor General, for the fiscal year ending on the 30th November, A. D. 1880.

I have the honor to be,
Very respectfully,
Your obedient servant,
WILLIAM P. SCHELL,
Auditor General.

161326

REPORT.

AUDITOR GENERAL'S DEPARTMENT,
HARRISBURG, PA., *December 1, 1880.*

To the Senate and House of Representatives of the Commonwealth of Pennsylvania:

GENTLEMEN: In obedience to the provisions of the forty-sixth section of the act of 30th March, 1811, I have the honor to transmit herewith the annual report of this Department, on the finances of the Commonwealth, for the fiscal year ending on the 30th day of November, A. D. 1880, arranged in the following order, to wit:

I. Statement showing the receipts at the Treasury, and the sources from which they were derived.

II. Statement showing the payments at the Treasury, and the purposes for which they were made.

III. Statement showing the monthly receipts and payments at the Treasury, their sources and objects.

IV. Statement showing the assessment of State tax in the several counties of the Commonwealth.

V. Statement showing the several public loans of the Commonwealth, when authorized, for what purpose, amounts of the loans, rates of interest, when re-imbursable, dates of maturity, amounts outstanding, and when interest ceased.

VI. Statement relative to the outstanding certificates issued in payment of interest on the funded debt of 1842, 1843, and 1844.

VII. Statement relative to the outstanding issues and re-issues made by sundry banks, in pursuance of the acts of Assembly of May 4, 1841, and April 10, 1849.

VIII. Statement relative to the outstanding certificates issued to domestic creditors.

IX. Statement of the amount of stock held by the Commonwealth in divers incorporated companies.

X. Statement of the amount of bonds and mortgages due the Commonwealth.

XI. Statement showing the funded and unfunded debt of the Commonwealth, on the 1st day of December, 1880.

XII. APPENDIX—Part I.

(*a.*) Sale list of turnpike stock.

(*b*) Tabulated statement showing the relative amounts of taxes collected from corporations under the revenue acts of 1868, 1874, 1877, and 1879, from 1869 to 1880, inclusive.

(*c.*) Tabulated statement showing the relative amounts of personal State tax, and taxes on the bonded indebtedness of corporations, (excluding municipalities,) under the revenue acts of 1868, 1874, 1877, and 1879.

(*d.*) Statement of claims examined, audited, and settled under the seventh section of the act of 1811, P. D. 1186, for which no appropriations have been made for the payment thereof.

(*e.*) Statement of certain acts of Assembly, pertaining to the Auditor General's Department.

(*f.*) CORPORATION DESK.

I. Statement of the principal acts of Assembly, under which the corporation taxes are assessed and collected.

II. Decisions of the courts thereon.

(*g.*) COUNTY DESK.

I. Statement of amounts due to county officials on final settlement, not refunded.

II. Statement of amounts paid mercantile appraisers for mileage during the fiscal year.

III. Statement showing the amounts of costs paid in suits against delinquent dealers during the fiscal year.

IV. Statement showing the amounts paid for advertising in connection with the collection of mercantile, tavern, &c., licenses during the fiscal year.

V. Statement showing the principal acts of Assembly, under which the revenues of the county desk are assessed and collected.

VI. Suggestions relative to amendment of the laws governing the assessment and collection of licenses and taxes at the county desk.

VII. Syllabus of decisions on questions arising in connection with accounts of county officers during the fiscal year 1880, by Auditor General.

VIII. Decisions of the courts thereon.

(*h.*) MUNICIPAL DESK.

Statement of the acts of Assembly under which the revenues at the municipal desk are assessed and collected.

(*i.*) BANK DESK.

I. Statement of the acts of Assembly under which the revenues at the bank desk are assessed and collected.

II. Syllabus of the decisions of the Auditor General thereon.

III. Decisions of the Attorney General.

(*j*.) WARRANT DESK.

I. Statements of the acts of Assembly under which warrants are issued on the settlement of accounts.

II. Syllabus of decisions of the Attorney General thereon.

(*k*.) DESK OF MISCELLANEOUS ACCOUNTS.

Statements of the acts of Assembly under which accounts are settled at the desk.

(*l*.) REGISTRY DESK.

Acts of Assembly under which receipts are registered.

(*m*.) MISCELLANEOUS.

I. Tabulated statement of the aggregate receipts and expenditures of the Treasury from 1790 to 1880, inclusive.

II. Tabulated statement of certain items of receipts into the Treasury from 1840 to 1880, inclusive.

III. Tabulated statement of certain items of expenditures from 1840 to 1880, inclusive.

IV. Statement showing the total amount of the indebtedness of the Commonwealth at the end of each fiscal year from the origin of the present public debt.

APPENDIX—Part II.

(*a*.) A list of corporations, &c., registered during the fiscal year 1880.

(*b*.) List of claims for damages in the border counties during the rebellion filed in the Quartermaster General's office.

(*c*.) Statement of amount of surplus revenue received by the Commonwealth from the United States.

(*d*.) A brief review of the financial history of Pennsylvania, and of the methods of auditing the public accounts with list of officers, &c., from the inception of the Government to the present time.

CONDITION OF THE OFFICE.

The papers and records in the Department have been systematically arranged in cases, the cases have been marked, and an index of the cases and contents have been prepared and transcribed into a book called the "Office Index," a reference to which will greatly facilitate the business of the office.

The claims of citizens of the Commonwealth, and the reports of the several commissioners appointed to adjudicate the same, for damages sustained by reason of the late rebellion, have been carefully arranged.

The act of 1871 directed that certificates should be issued to claimants for the amounts ascertained to be due them. Many of these certificates were only partially signed by the proper officers, and many of them were never filled up with the proper names and amounts. I have had all these defective certificates properly filled up and signed as required by law.

A number of very valuable and interesting papers connected with the war of the revolution have been discovered in the office, and carefully collated. I think their publication would be of great public interest.

By the act of 1859, (P. L., 1859, p. 6,) the Board of Canal Commissioners was abolished, and all "the books, papers, records, and other property belonging to said department" were delivered to the custody of the Auditor General, who is required to give certified copies of papers, &c. This duty can be more properly performed by the Secretary of Internal Affairs, and it is therefore suggested that these books, papers, and records be transferred to that department, with authority to the Secretary to give certified copies thereof when required.

FINANCES FOR THE FISCAL YEAR.

By reference to my last annual report, it will be seen that the balance in the Treasury on the 1st day of December, 1879, was		$1,914,831 92
Receipts in the Treasury from that day to November 30, 1880, inclusive,		6,720,334 47
Amount received to November 30, 1880, including balance December 1, 1879,		$8,635,166 39
Total amount paid out during the fiscal year, to wit:		
Expenses of Government,	$1,081,872 91	
Loans redeemed,	628,679 21	
Interest on loans,	1,156,137 91	
Other payments,	3,953,429 46	
		6,820,119 49
Balance in Treasury December 1, 1880,		$1,815,046 90
Divided as follows, to wit:		
Sinking fund,	$845,705 25	
General fund,	969,341 65	
		1,815,046 90

REVENUE.

The opinion expressed in my last annual report, in regard to the increase of the revenues, has been fully verified.

The unpaid balances due on the appropriations for 1876, 1877, and 1878, have been paid. With a further diversion of one half of the capital stock tax from the sinking fund to the general fund for one year, the appropriations for 1879 and 1880 can be paid in full.

A new revenue act cannot be properly judged from the amount of revenue it may yield the first year. The usual friction of the machinery of a new act, will prevent full results until after the expiration of the second year. It is proper to bear this fact in mind, in judging of the results of the act of 1879.

The new sources of revenue, under this act, have realized for the year ending December 31, 1879, as follows, to wit:

Tax on bonded indebtedness of corporations,	$35,227 30
License tax of foreign corporations,	3,941 11
Building and loan associations,	1,391 73
Limited partnerships,	10,122 86
Estimated amount of one mill added to bank tax,	88,889 96
Estimated amount of one mill added to tax on moneys at interest,	98,059 55
Total amount,	$137,632 51

r the
ı ad-
; de-
year
per-

sonal property for the fiscal year, which was $423,676 88.

The tax on coal was reduced to one cent a ton on the 1st day of July, 1880, and this will cause a loss of about $450,000 in the revenue from this source for the fiscal year ending November 30, 1881, and after the 1st of July, 1881, the assessment of tax on coal will wholly cease.

The amount of this tax collected for 1878, was	$530,186 46
The amount of this tax collected for 1879, was	644,992 27
The amount of this tax collected for 1880, is	811,139 16

The result shows that the amount of $166,146 89 more tax was collected on coal mined for the fiscal year 1880, than for the previous year. Doubtless this increase is attributable partly to the increased tonnage of coal mined, and partly to the determination expressed in my last annual report, that on account of the losses sustained by the Commonwealth, by reason of non-liability of the directors for this tax, this Department would closely collect the same.

The total amount collected from the tax on coal, both anthracite and bituminous, since the tax was imposed in 1867, to the 30th November, 1880, is $5,180,193 30.

The many ambiguities in the revenue act of 1879, should be removed.

DELINQUENT CORPORATION TAXES.

During the fiscal year ending on the 30th November, 1880, settlements have been made against delinquent corporations for taxes overdue for many years, to the amount of $297,237 78, of which sum the amount of $158,096 81 has already been collected and paid into the treasury.

In addition to the settlements already made, the Department is in possession of sufficient reports and data, to enable it to make further settlements against delinquent corporations, to the amount of over one quarter of a million of dollars, and to put the same in process of collection, before the 1st day of May, next.

The collection of these delinquent taxes has been strenuously resisted by many companies.

Some of these companies claimed exemption from taxation under special charters, and they refused to pay until compelled by law. Others had escaped taxation for so long a time, that they imagined they enjoyed prescriptive rights of evasion.

As the list of delinquent corporations extends back over a period of twenty-five years, the Department has experienced great difficulty in obtaining the records of the officers, and the location of the offices of many companies, and when the proper information was obtained, the Department was, in many instances, further delayed by the neglect or refusal of the companies to make their reports.

A number of settlements involving considerable sums are still pending in the courts.

As a consequence of these manifold delays and contests, many accounts remain unsettled, and possibly it will require one or two years of patient work on the part of the Department to close up all of the delinquent cases. It is firmly believed that the total amount of these taxes which have been, and may be recovered, will be about $1,000,000.

The total amount of taxes overdue on the 1st December, 1879, collected during the fiscal year, is as follows, to wit:

Amount of delinquent corporation tax collected during the year, a portion of which extended back for twenty-five years,	$158,096 81
Amount of tax on capital stock paid by the Pennsylvania railroad, in litigation from 1877,	87,823 81
Amount of license tax collected from Allegheny county, which had been in litigation for several years,	232,755 50
Amount of arrears of tax on loans from the city of Philadelphia,	85,000 00
Total amount,	$563,676 12

BUILDING AND LOAN ASSOCIATIONS.

In the fiscal year ending November 30, 1879, building and loan associations registered in this Department to the number of nine hundred and eighty-eight. In 1880, the number registered was twenty-nine, making in all one thousand and seventeen. Out of this large number registered, only one hundred and forty-four have reported for taxation. It is due to the Department and to the public, that this failure on the part of so many companies to report, as required by law, should be explained.

The revenue act of 1877, as did prior revenue acts, contained an exception from taxation on capital stock of "all building associations, banks, savings institutions, and foreign insurance companies." Of course, for those years, no tax upon capital stock was imposed upon any of the excepted companies.

The revenue act of 1879, (P. L., 1879, p. 112,) contained an exception from taxation on capital stock of the same companies mentioned in the exception of the act of 1877, with the single omission of "building associations." The ordinary rules for the construction of statutes, and the decision of the Supreme Court of Pennsylvania, (2 Rawle, 229,) that an exception in a statute excludes all other exceptions, gave me no alternative but to decide that building and loan associations were taxable under the act of 1879.

After an elaborate argument by the counsel of the Philadelphia building and loan associations before the board of public accounts, this opinion was fully sustained by the Attorney General. Settlements have been made against all of the companies which have made reports in compliance with law. Appeals have been taken in several cases to the court of common pleas of Dauphin county, and it is expected that decisions will be made in January next.

THE SALE OF TURNPIKE STOCKS.

All of the stock held by the Commonwealth in certain turnpike road companies, except in one company hereafter named, was sold at the Merchants' Exchange, in the city of Philadelphia, on the 24th of February, 1880, in pursuance of the act of 12th June, 1878, (P. L., p. 209,) for the sum of $2,127 02. The shares in the Harrisburg, Carlisle, and Chambersburg Turnpike Company were not sold, for the reason that this Department was uncertain as to the number of shares owned by the Commonwealth. A careful examination of the records shows that the Commonwealth originally held two thousand one hundred and twenty-four shares, of the par value of $50 each, amounting to the sum of $106,000. Five hundred and seventy-four shares were sold at the sale in February, 1878, and the Commonwealth at this time owns one thousand five hundred and fifty shares. I think it would be well for the Commonwealth to sell all the stocks which she owns in canal, railroad, and bridge companies. They have no real value, and only encumber the books of the Department.

STATE PERSONAL TAX.

The Board of Revenue Commissioners have certified to this Department the amount of the value of the property of the several cities and counties of the Commonwealth, as adjusted and equalized by them.

It appears that the Board declined to increase the amounts of the valuations, as returned to them by the commissioners of the several counties, on account of the decisions of the courts, that they had no authority, under the law, to increase the valuation of any county, unless the objects of taxation, on which such increase was based, were shown to be in existence. This the Board were unable to do; hence, their action.

The total valuation of personal property for purposes of State taxation, as fixed by the Board, is as follows, viz:

Amount of property subject to a tax of four mills.	Tax at four mills.	Amount of property subject to a tax of three mills.	Tax at three mills.	Amount of property subject to a tax of one per cent.	Tax at one per cent.	Amount of tax on watches.	Total tax.
$98,063,812	$392,238 23	$9,085,661	$27,269 84	$4,213,258	$42,132 58	$34,842 96	$496,557 48

DISBURSEMENTS.

"No money shall be paid out of the treasury, except upon appropriation made by law, and on warrants drawn by the proper officer, in pursuance thereof."—(Section 16, article III, Constitution.)

To give full effect to this clause of the Constitution, this Department decided that there must be an appropriation made for each year, and that the mere creation of an office, and the designation of a salary therefor, are not sufficient to constitute an appropriation. This opinion was affirmed by the Attorney General. If the Legislature would sanction this decision and modify the act of 1874, which authorizes the heads of departments to certify the amounts due their clerical force, there would be no friction in enforcing this constitutional provision.

ADJUSTED CLAIMS FOR WHICH THERE ARE NO APPROPRIATIONS.

In obedience to the requirements of section seven of the act of 1811, which declares that "in all cases where the laws recognize a claim on the Commonwealth, and there is no appropriation of money to pay the same, it shall be the duty of the Auditor General and State Treasurer to adjust and settle the accounts of such claims as other accounts; and the Auditor General shall immediately report the same to the Legislature, &c.," I herewith submit a list of the claims which have been settled in accordance with law. It will be necessary to make appropriations therefor.

List of Settled Claims Unpaid.

Escheats,	$2,789 46
Keeper of Marine Hospital, Erie,	1,052 00
Discovering and prosecuting delinquent corporations,	358 80
Serving writs of election to fill vacancies,	193 50
Repairs and improvements to public buildings and grounds,	4,428 00
Balance of salary of General Agent of Board of Public Charities,	2,000 00
County officers, as per report of 1879, pp. 300, 301,	376 83
County officers, as per report of 1880,	283 65
Total,	$11,482 24

Registration of Warrants.

"No receipt for money paid into the State Treasury shall be good or available in law, unless countersigned by the Auditor General, to whom all receipts shall be presented." (P. L., 1849, p. 644.)

Under this law, this department is enabled to ascertain the amount of money which has been paid into the treasury at any given time. But as the law authorizes warrants to be drawn on the treasury by upwards of fifteen different persons, and inasmuch as these warrants are not filed in this office until the first business day of every month, it is impossible for this Department to ascertain the condition of the treasury at any given time. Under the old system,* it was required that all warrants should be carried to the offices of the Comptroller General and the Register General, "and there be countersigned and entered in the proper accounts, to which such warrants or orders shall be respectively chargeable, before the same shall be allowed or charged to the public." At that time, the warrants were drawn by the President and Vice President of the Executive Council.

If a similar law was in force at this time, it would be possible for the Auditor General to ascertain the balance in the treasury at the close of every business day.

Philadelphia County Accounts.

This Department has experienced considerable trouble in the settlement of the accounts of the treasurer of the city of Philadelphia for moneys received by him for the Commonwealth. The trouble is attributable to the fact that these accounts were cast upon this office without any previous examination whatever by the proper officer designated by law to perform this duty. A careful examination into the matter, disclosed the fact that the board of county auditors, whose duty it was, under the act of 1834, "to audit, settle, and adjust the accounts of the commissioners, treasurer, &c.," had been abolished so far as relates to the county of Philadelphia, and all the duties enjoined upon the said county auditors were transferred by the consolidation act of 1854 (P. L., 1854, p. 30, § 12) to the city controller. It appears that this officer performed this duty up to or about the year 1860, that he, thenceforth, for some unknown reason, ceased to perform it, and that these accounts, from that date, were sent to this Department as they were made out by the city treasurer, without any examination on the part of the city controller. In May last I called the attention of the Attorney General to this question, and asked his opinion of the law. In September, I received a copy of Judge Thayer's opinion in the case of the City *vs.* Gilbert, which sustained the opinion held by this Department. In November, I requested the city controller of Philadelphia to audit the account of the city treasurer for the year 1880, and he very promptly consented to do so. He, furthermore, expressed his concurrence in the above decision.

*Section two of act of 1782, and section five of act of 1789.—*Read's Digest, pp. 306, 324.*

Military Claims under Act of 16th April, 1862.

The appropriation of $10,000 by the act of 12th June, 1878, to pay the military claims on file in this office, was insufficient for that purpose. It will require an appropriation of a further sum of $15,000 to pay the claims which have been allowed, and which appear to be valid.

Collateral Inheritance Tax.

The law provides that the "collateral inheritance tax on real estate shall remain a lien on the real estate on which the same is charged, until paid;" and the register of wills of each county is required to keep, and leave in his office, as a public record, the book containing the charges and credits for collateral inheritance tax.

It is the interest of the Commonwealth, of the estate, and of the purchaser of the land charged, that this tax should be promptly paid. But by reason of the frequent changes in the *personnel* of the register's office, this tax is lost sight of, and in after years it turns up to plague some innocent purchaser. I am of the opinion that it would be well to require the register of wills of each county, to certify monthly, to this Department, all entries made in his collateral inheritance tax-book. This Department would then have the proper information to urge the collection of these taxes.

State Deposits.

This Department has been unable to verify the correctness of the State Treasurer's monthly reports of the amount of moneys in the Treasury belonging to the sinking fund, and "the names of the banks, corporations, firms, or individuals with whom the moneys of said fund are deposited, with the various amounts of said deposits," &c., under the act of 1876, [P. L., p. 3,] by reason of the failure of such depositaries to make the monthly reports required by law. I have before called the attention of the Legislature to this matter. Unless some penalty be imposed for such neglect, it were better that the law should be repealed.

The Camden National Banks.

The question as to the authority of the First National Bank of Camden, and the National State Bank of Camden, located in the State of New Jersey, to have branch offices in the city of Philadelphia, as stated in my last annual report, was referred to the Comptroller of the Currency of the Treasury Department of the United States.

His reply is, "That the banks have not seen fit to close the offices, and confine their business to the place named in their charters. The only means for compelling such action on the part of the banks, would be a suit brought under section 5,239, for forfeiture of their franchises."

Registration of Corporations.

The number of corporations registered in this Department on the 30th November, 1879, was	3,392
There have been registered during the fiscal year just ended,	275
Total number of registered corporations,	3,667

Balances due from Ex-State Treasurers.

Several former State Treasurers have retired from office, leaving unpaid balances, to the extent of certain losses sustained by them in the failure of certain banks and bankers.

These losses have been carried over from one Treasurer to his successor, and have been reported in the Treasurer's monthly reports to this Department, "as claims in the hands of the Attorney General for collection," up to the time of the commencement of the treasuryship of Samuel Butler, Esquire, who refused to receipt for them.

I have called the attention of the Attorney General to these claims, and urged their payment; his reply was, that the Commonwealth could not collect the amounts from the banks and bankers, as their indebtedness was to the ex-Treasurers.

During the past year, a portion of these balances has been paid, and the Attorney General assures me that the amounts due from the banks with whom A. C. Noyes deposited will be paid by these banks in a short time.

It is due to the other ex-Treasurers, to say that they allege a full legal defense to the claims of the Commonwealth.

In order to close these outstanding accounts, and to test the defense of the parties, I have requested the Attorney General to institute suits on their bonds. The balances are as follows, viz:

From Eli Slifer,	$3,896 48
From William H. Kemble,	6,140 82
From R. W. Mackey,	4,613 58
From A. C. Noyes,	7,906 54
Total amount due,	$22,557 42

Border Claims.

In accordance with the request of many persons interested, and with the approval of the Governor, I sent a messenger to Washington, with all the claims on file in this office "for extraordinary losses sustained during the rebellion as adjudicated under the act of 1871," (P. L. p. 272,) and placed the same in the care of M. C. Meigs, Quartermaster General of the United States Army, on the 31st December, 1879, which was the day before the expiration of the time fixed by act of Congress for the filing of such claims. It was agreed between this Department and the Quartermastsr General,

that all claims for quartermaster and subsistence stores furnished the Government during the war of the rebellion should be selected for settlement by the United States Government, and all the other claims returned to this office. The Quartermaster General selected about twelve hundred claims of citizens of Adams, Bedford, Cumberland, Franklin, Fulton, and York counties, amounting to the sum of $533,653 04, for settlement and payment. The other claims were returned to this office.

The Governor has appointed B. M. Nead, T. M. Mahon, and Jeremiah Cook, commissioners, under the third section of the act of 1871, whose duty it shall be to prosecute the collection of said claims. The claims retained by the Quartermaster General can be speedily recovered, if Congress would enact a law similar to that passed for the State of Ohio, making the adju dication of these claims by the State of Pennsylvania, conclusive evidence of the amounts claimed, and the identity of the persons claiming the same.

As a matter of convenient reference, I give the following statement:

The court of common pleas of Dauphin county authorized to appoint appraisers, P. L. 1863, p. 530; also 1866, P. L. 1866, p. 43.

The Governor authorized to appoint a board of commissioners, &c., P. L. 1868, p. 75.

The court of common pleas of Dauphin county authorized to appoint commissioners, P. L. 1871, p. 223.

Amounts appropriated to Chambersburg:

By act of 1866, (P. L., 43,)	$500,000 00
By act of 1871,	300,000 00
Amount of claims sent to Quartermaster General,	533,653 04

Claims Adjudicated under Act of 1871.

	Claims filed.	*Claims allowed.*
Adams,	$560,886 53	$489,438 99
Franklin,	871,931 44	846,033 30
Chambersburg,	1,641,092 74	1,625,435 55
Cumberland,	219,031 03	211,778 95
Bedford,	7,164 02	6,808 92
Fulton,	56,544 98	53,944 08
York,	231,294 68	214,366 15
Somerset,	120 00	120 00
	$3,588,065 42	$3,447,945 94

STATE HOSPITAL FOR THE INSANE, NORRISTOWN.

The accounts of the commissioners for the erection of the hospital have been audited.

The board received from the Commonwealth,	$601,449 00
They have filed vouchers, which have been allowed, including a receipt of the State Treasurer for $9,815 84, refunded, to the amount of,	601,449 00

Under the act of 11th June, 1879, the hospital has received from the treasury, for equipping, furnishing, insuring, and maintenance, the sum of $48,000, for which the vouchers are yet to be filed.

AUDITOR GENERAL'S DEPARTMENT.

The office of Auditor General was established, "that all accounts * * * shall be examined and adjusted according to law and equity," and that he "shall draw his warrants on the State Treasurer for the amount or balance of all accounts settled" agreeably to law. Yet the method of the settlement of the public accounts has always been dualistic; under the act of 1789, the powers were vested in the Comptroller General and the Register General, and in the Auditor General and State Treasurer under the acts of 1809 and 1811. The tendency has constantly been to increase the number of persons clothed with this power. If Pennsylvania has a system of auditing public accounts, it may be properly termed a multitudinous one. For, by unwarranted custom, and legislative sanction, the well-defined system of 1811 has been so stealthily encroached upon, that the functions, which of right should appertain to this Department, are distributed among some twenty-one persons.

As a matter of information, I will give a brief statement of the original powers of the office, and trace the gradual encroachment on these powers, down to the present time.

Original Powers.

The Comptroller General, by the act of 13th April, 1782, (Read's Digest, 315,) was "authorized and empowered to liquidate and settle, according to law and equity, all claims against the Commonwealth * * * for any purpose whatever."

The authority to draw warrants on the State Treasurer, by this act, (section sixteen,) was given to the President or Vice President in Council, except in the case of "the wages and incidental expenses of the House of Assembly, which shall be paid on warrants drawn by the Speaker, in Assembly, and the State Treasurer was prohibited from paying any public moneys without a warrant for so doing, signed as above."

The Register General's office was established by the act of 28th March, 1789, (Reed's Digest, 323,) and the Comptroller General was "enjoined and required to submit all accounts which he shall adjust between this Commonwealth and the United States, or any one or more individuals, before he shall finally settle the same * * * to the inspection and examination of the said Register General, and shall take his advice and assistance in making such settlements."

The act of 4th April, 1792, (Read's Digest, 328,) required that all public accounts "shall be submitted to, and in the first instance examined, liquidated, and adjusted by the Register General; and the Register General shall, after liquidation and adjustment of every such account, transmit the same * * * to the Comptroller General."

By the act of 20th April, 1794, (Read's Digest, 152,) all the power of the Supreme Executive Council, or the President or the Vice President thereof, is vested in the Governor.

(Under this act, the Governor exercised the power of drawing warrants on the treasury, up to 1811. And to this date he continues to draw warrants for the State appropriations to all charitable institutions.)

The offices of Comptroller General and Register General, were abolished by the act of 17th March, 1809. (P. L., 71.)

The preamble recites, "that the office of Comptroller General was instituted by the act of 13th April, 1782, principally for the purpose of liquidating and settling claims against the Commonwealth for services performed, moneys advanced, or articles furnished during the revolutionary war, a period which had produced a greater portion of accounts and demands against the State than any other in the history of Pennsylvania; but the expectation of the Legislature not having been realized, and the accounts of the Commonwealth, from various causes, becoming complicated and confused, the Register General's office was instituted, by the act of March 28, 1789, to assist in the final settlement of the public accounts, which had become still more extensive by the great circulation of different kinds of certificates issued by the State."

The preamble contains, as a reason for the abolition of these two offices, that "the fiscal concerns of Pennsylvania have returned to the simple state "in which they were at the commencement of the Revolution, easy to com-"prehend, and requiring small labor to transact."

It is then enacted, "that from and after the 1st of May next, there shall "be appointed an officer to be called the Auditor General, who shall be in-"vested with all the powers now possessed by the Register General, and "shall perform all the duties, &c."

It will be observed, that this act continues the dual arrangement for auditing the public accounts by the Auditor General and State Treasurer.

But it transfers all authority to draw warrants upon the State Treasury to the Auditor General, in these words: "That when any account or ac-"counts shall be settled, whereon a balance or sum of money shall be found "due from the Commonwealth, and money remaining in the treasury pre-"viously appropriated by law, for its payment, the Auditor General shall "draw his warrant on the State Treasurer for the amount thereof, who "shall pay the same." The only exception in the act, is the authority of the Speakers of the two Houses of the Legislature, who were permitted to draw warrants for the pay of the members.

The next act on the subject of the duties and power of the Auditor General's Department, is the act of 30th March, 1811, (p. 145,) which continues the dual system of auditing the public accounts by the Auditor General and State Treasurer.

This act also declares, "that the Auditor General shall draw his war-"rants on the State Treasurer for the amount or balance on all accounts "settled agreeably to this act."

Possibly the only exception to this general authority, was the right of the Speakers of the two Houses to draw warrants for "the wages of the members and incidental expenses" thereof, and this power was subsequently limited by the act of 1843, (P. L., 327,) which prohibits the Speakers of the two Houses from drawing warrants for any purpose except for the pay of the members.

The act of 1811, allowed "the State Treasurer to pay all salaries, annu-"ities, and pensions, which are or shall be fixed by law, and make all pay-"ments which are or shall be so fixed by law, as that the sum to be paid "cannot be affected by the settlement of any account, nor increased nor "diminished by the direction of the Auditor General or State Treasurer."

This section was subsequently repealed. But if any doubt ever existed as to the fact of its repeal, the adoption of the Constitution of 1873 clearly repealed it.

The system of auditing the public accounts and paying the claims against the Commonwealth, as established by the act of 1811, required that "the Auditor General should first audit the public accounts, and then "transmit them to the State Treasurer, who is invested with powers sim-"lar to those vested in the Auditor General by this act." If he approves them, it is his duty to return them to the Auditor General within a reasonable time. If he cannot agree with the Auditor General, he is required to return the accounts, with his objections, to the Auditor General, who shall, thereupon, submit the papers to the Governor, and his decision in the matter shall be final.

All warrants were to be drawn by the Auditor General on the Treasury, except those to be drawn by the Speakers of the two Houses for the pay of members, and, possibly, for the incidental expenses thereof.

It is proper to state, the authority to draw warrants by the Governor, under the act of 1794, was, at this time, abandoned, except for the appropriations made to charitable purposes. The exercise of this power has been continued by all the Governors from 1794 to this date. In the year 1811, the Governor, the Auditor General, State Treasurer, and the two Speakers, claimed and exercised certain functions which should properly belong to this Department alone.

Subsequent Encroachments by Divesting the Auditor General of the Authority to Draw Warrants.

The powers of the office remained untouched from 1811 up to 1829. In the act of 1829, (P. L., p. 353,) authority was given to the Governor to draw warrants on the treasury to pay the salaries of the officers of the Eastern and Western Penitentiaries.

(Subsequent legislation extended this power of the Governor to draw warrants to charitable institutions, hospitals, Middle Penitentiary, and military expenses.)

In 1854, (P. L., 627,) the Superintendent of Common Schools was invested with the power to draw warrants for moneys appropriated to the school fund.

In 1870, (P. L., 12,) authority was given to the judges of the court of common pleas of certain counties in the anthracite coal region, to draw their warrants for the salaries of mine inspectors, &c.

In the acts of 1873, (P. L., 74,) 1874, (P. L., 144,) 1878, (P. L., 174,) and 1879, (P. L, 101,) the Adjutant General is authorized to draw warrants to pay certain military expenses of the National Guard of Pennsylvania.

Under the act of 1873, (P. L., 393,) the President of the Mechanics' High School was authorized to draw his warrants for the amount appropriated therefor.

In the act of 1874, (P. L., 152,) the following Departments shall cause to be made up, monthly, a pay-roll containing the names of the severa clerks and employés therein * * with the amount due to each for the month for which it is made out, certified by the head of the department to be correct and true, and the State Treasurer shall pay monthly all persons so certified to him, taking a receipt therefor, which shall be a sufficient voucher for the payment of the same, to wit: Executive, State, Auditor General, Internal Affairs, Attorney General, Adjutant General, Treasury, Public Instructions, Bureau of Statistics, and Public Grounds, and thus, too, in clear violation of the Constitution which forbids the payment of money out of the treasury, except on a warrant drawn in pursuance of law.

In the act of 1876, (P. L., 121,) the chairman of the commission to erect the South-eastern Insane Hospital was authorized to draw his warrants for the moneys appropriated therefor.

In the act of 1878, (P. L., 155,) the fish commissioners were authorized to draw their warrants for the moneys appropriated to the commission.

In the act of 1878, (P. L., 80,) the Attorney General is authorized to draw warrants for the amount of certain costs.

In the act of 1879, (P. L., 157,) the chairman of the commission to erect a State hospital in Schuylkill and other counties, is authorized to draw for the amount appropriated for that purpose.

In the Settlement of Accounts.

In the act of 1873, (P. L, 27,) creating an insurance department, the insurance commissioner is invested with "all the powers confered on the Auditor General in the settlement of accounts" for the collection of taxes, fines, and penalties provided in said act, on insurance companies.

In the act of 1869, (P. L., 40,) the Board of Public Grounds and Buildings are required to audit the accounts of the superintendent thereof.

In the act of 1873, (P. L., 73,) the military board are required to audit the accounts of the Adjutant General for moneys disbursed by him.

These last mentioned accounts are approved *pro forma* by the Auditor General, after their approval by the respective boards.

The account of the Superintendent of Public Instruction for the school fund disbursed, is not audited by this Department. Neither is the account of the Attorney General, for moneys disbursed by him. It is true, how-

ever, that in all these cases the warrants drawn by these different persons are brought to the Auditor General's Department by the State Treasurer, at the time of making his monthly reports, as vouchers.

The act of 1879, (P. L. 111,) authorized the chairmen of three different committees, to exercise the discretion of the Auditor General in determining the necessity of the expenditure of the public moneys by the said committees, and required the Auditor General to pay the bills on the certificates of the said chairmen.

It will thus be seen that the number of persons who, under the act of 1811, were authorized to exercise the functions of the Auditor General, (five in number,) has been, by sundry acts, increased to upwards of twenty-one persons.

In order to further illustrate the general distribution of the powers of the Department, I herewith submit a statement of the amounts, and the percentages thereof, drawn for the fiscal year by persons authorized under existing laws, to draw their warrants on the treasury:

Auditor General, 47.9 per cent.,		$3,241,886 09
Governor, 19.6 per cent.,		1,336,805 95
Adjutant General, 4.3 per cent.,		291,810 53
Superintendent of Public Instruction, 24.6 per cent.,		1,681,463 25
Speaker of the House of Representatives,	3.6 per cent.	14,157 80
President *pro tem.* of Senate,		1,613 00
Secretary of Commonwealth, pay of clerks,		15,799 77
State Treasurer, pay of clerks,		8,525 92
Secretary of Internal Affairs, pay of clerks,		27,100 04
Attorney General, pay of costs,		2,071 93
Superintendent of Public Grounds,		4,500 00
Hon. C. L. Pershing, pay of Mine Inspectors,		6,375 37
Hon. Garrick M. Harding, pay of Mine Inspectors,		3,190 36
Hon. C. E. Rice, pay of Mine Inspectors,		3,022 27
Fish Commissioners,		10,000 00
President of commissioners to select site for anthracite hospital,		26,747 21
President of com. to erect Norristown Hospital,		145,000 00
President of Mechanics' High School,		50 00
Total,		$6,820,119 49

CONCLUSION.

Believing that a full and complete history of the early financial operations of the Commonwealth, to be not only an interesting, but a useful acquisition to the public information, I requested B. M. Nead, Esquire, county clerk, to prepare such a paper. It will be found in the Appendix.

Very respectfully,

WILLIAM P. SCHELL,
Auditor General.

REVENUE OF THE COMMONWEALTH OF PENNSYLVANIA.

SUMMARY OF RECEIPTS

At the State Treasury, from the 1st day of December, 1879, to the 30th day of November, 1880, both days inclusive.

1. Lands,			$2,839 00
2. Tax on corporation stock,			1,351,868 37
3. Tax on gross receipts, corporations,	$653,757 25		
Tax on gross receipts, notaries public,	2,268 69		
			656,025 94
4. Tax on coal companies,			811,139 16
5. Tax on bank stocks,			339,559 87
6. Tax on net earnings or income,			51,403 23
7. Tax on gross premiums,			36,861 29
8. Tax on foreign insurance companies,			196,743 21
9. Tax on loans, counties,	$232,729 00		
Tax on loans, corporations,	35,237 30		
Tax on loans, boroughs and cities,	32,497 28		
			300,463 58
10. Tax on sales of fertilizers,			1,170 00
11. Tax on personal property,			423,676 88
12. Tax on writs, wills, deeds, &c.,			104,371 83
13. Tax on collateral inheritances,			605,441 29
14. Tavern licenses,			686,271 05
15. Retailers' licenses,			195,727 13
16. Eating-house licenses,			29,159 04
17. Brewers' licenses,			8,544 85
18. Billiard licenses,			7,523 41
19. Brokers' licenses,			7,722 06
20. Auctioneers' licenses,			6,343 16
21. Liquor licenses,			30,180 25
22. Peddlers' licenses,			1,290 60
23. Patent medicine licenses,			1,684 20
24. Theater, circus, &c., licenses,			2,308 00
25. Pamphlet laws,			171 65
26. Notaries public commissions,			6,575 00
27. Bonus on charters,			34,663 44
28. Accrued interest,			9,258 63
29. Penalties,			286 96

30. Office license fees,	$3,941 11	
31. Allegheny Valley Railroad Company,	250,000 00	
32. Sale of turnpike stocks,	2,126 66	
33. Refunded cash,	2,202 42	
34. Fees of public offices,	39,377 37	
35. Conscience money,	12 50	
36. Commutation of tonnage tax,	460,000 00	
37. Escheats,	2,158 64	
38. United States Government,	39,005 78	
39. Annuity for right of way,	10,000 00	
40. Dividends on stock owned by State,	40 00	
41. Miscellaneous,	2,196 91	
Total,		$6,720,334 47

I. Revenue of the Commonwealth.

STATEMENT

Showing the Receipts at the State Treasurer from the several sources of Revenue during the fiscal year ending with the 30th day of November, 1880.

1. Lands.

Purchase money,	$1,586 64	
Fees,	1,252 36	
		$2,839 00

2 Tax on Corporation Stock.

Atlantic Petroleum Storage Company,	$1,200 00
Allentown Rolling Mill Company,	50 67
American Life Insurance and Trust Company, Philadelphia,	6,000 00
American Contract Company,	9 18
Allentown and Bethlehem Turnpike Company,	72 00
Allentown Iron Company,	900 00
Armenia Insurance Company, Pittsburgh,	750 00
Anthracite Improvement Company,	9 00
Altoona Iron Company,	209 10
Artisans' Insurance Company,	450 00
Allegheny Bridge Company,	2,201 47
Allentown and Coopersburg Turnpike Company,	38 49
Allegheny Gas Company,	2,357 05
Anchor Petroleum Company,	75 00
Allegheny Insurance Company,	400 00
American Academy of Music,	879 40
American Dredging Company,	245 03
Allegheny and Butler Plank Road Company,	96 00
Archbald Water Company,	26 40
Angelica Water Company,	21 24
Allentown Passenger Railway Company,	50 27
American Vegetable Fiber Company,	12 50
Allegheny Valley Railroad Company,	649 95
Artificial Limb Manufacturing Company,	996 69
Atlantic and Pacific Telegraph Company,	651 00
Atlantic and Ohio Telegraph Company,	3,250 00
American Stove and Hollow Ware Company,	1 04

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Allemania Fire Insurance Company, Pittsburgh,	$600 00
Automatic Type and Machine Company, . . .	3 33
Ashland Gas Light Company, ...	75 00
American Meter Company, ...	11,494 40
Atlantic Refining Company, . . .	1,200 00
Allegheny and Pittsburgh Oil Company, . .	3 00
American Fire Insurance Company, ...	5,192 00
American District Telegraph Company, . .	144 00
Allentown Railroad Company, . . .	68 75
Artisans' Oil and Mining Company, ...	148 79
Allegheny and Perrysville Plank Road Company, ...	29 86
Altoona Gas Company, ...	917 55
American Meter Company, ...	555 00
American Wood Paper Company, ...	14,398 57
American Transfer Company, ...	1,000 00
Acme Oil Company, New York, ...	900 00
Academy of Music Company, Scranton, . . .	62 50
A. Campbell Manufacturing Company, .	1,000 00
American Button-hole, Overseaming and Sewing Machine Company, . . .	5,120 70
Allentown Manufacturing Company, . .	165 72
American Manufacturing and Exporting Company, ...	180 00
Atlantic Banking and Safe Deposit Company,	15 00
American Machine Company, . .	90 00
Anthracite Insurance Company, .	150 19
Agricultural College and Junction Turnpike Company, ...	3 43
Antwerp Pipe Company, ...	168 18
Allegheny and New Brighton Turnpike Company, ...	12 61
Altoona and Hollidaysburg Turnpike Company,	41 25
Blue Vein Slate Company, ...	57 46
Bell's Gap Railroad Company, ...	31 50
Bellefonte Gas Company, ...	95 64
Black Lick Navigation and Improvement Company, ...	12 75
Bridgewater and Newtown Turnpike Company,	8 42
Berks and Dauphin Turnpike Company, . .	281 52
Brownsville Railroad Company, . . .	10 86
Bald Eagle, Nittany, Brush, and Penn's Valley Turnpike Company, ...	11 29
Big Black Creek Improvement Company, . .	2,700 00
Berlin Branch Railroad Company, . .	26 09
Big Rock Bridge Company, ...	27 00
Boatman's Fire and Marine Insurance Company, ...	1,350 00
Brown Hollow Turnpike Company, ...	7 50
Big Beaver Bridge Company, at Wolfe's Lane,	10 00
Black Creek Improvement Company, ...	5,250 00
Bristol Gas Light Company, ...	55 98
Birmingham Fire Insurance Company, . .	728 75

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Bradford Gas Light and Heating Company,	$35 00
Brighton Bridge Company,	52 65
Butler Coal Company,	240 00
Bloomsburg Iron Company,	300 00
Buck Mountain Coal Company,	2,100 00
Bristol Water Company,	236 70
Beaver Falls Cutlery Company,	187 50
Brady's Bend Bridge Company,	60 00
Birmingham and Brownsville Macadamized Road Company,	50 00
Bethlehem Iron Company,	3,000 00
Bellefonte and Snow Shoe Railroad Company,	288 00
Byberry and Bensalem Turnpike Company,	2 25
Bethany and Honesdale Turnpike Company,	3 00
Big Level Railroad company,	74
Bradford Oil Company,	96 60
Bristol Improvement Company,	210 00
Buffalo, Chatauqua Lake and Pittsburgh Railway Company,	150 00
Blair Iron and Coal Company,	600 00
Berwick Rolling Mill Company,	109 12
Broad Top Semi-Anthracite Coal Company,	60 00
Billmeyer and Small Company,	180 00
Brownsville Gas Company,	43 20
Black Rock Bridge Company,	60 00
Bangor Central Slate Company,	26 25
Birmingham and Pittsburgh Bridge Company,	896 65
Bangor Slate Company,	1,275 00
Bennett's Branch Improvement Company,	54 00
Bethlehem Gas Company,	571 50
Ben Franklin Insurance Company,	180 00
Buffalo, New York and Philadelphia Railway Company,	628 24
Byberry and Andalusia Turnpike Company,	1 41
Bustleton and Somerton Turnpike Company,	89 10
Bridgeport and Horse Shoe Turnpike Company,	40 50
Beaver Branch Coal Company,	15 00
Bradford Oil Exchange Company,	75 00
Butler Water Company,	52 96
Big Tank Oil Company,	15 00
Buckingham and Doylestown Turnpike Company,	75 00
Beaver Falls Gas Company,	886 07
Bonanza Oil Company,	636 00
Bedford and Stoystown Turnpike Company,	4 42
Big Sandy Run Improvement Company,	9 30
Bald Eagle Valley Railroad Company,	1,787 50
Bay and Ocean Steamboat Company,	900 00
Butler Colliery Company,	150 00
Blossburg Coal Company,	300 00
Buffalo Coal Company,	56 66

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Blossburg Coal Mining and Railroad Company,	$900 00
Bloomsburg Gas Company,	87 00
Berlin Railroad Company,	15 00
Boalsburg and Bellefonte Turnpike Company,	29 50
Bellevue Cemetery Company,	226 20
Bergner and Engle Brewing Company,	1,294 03
Building and Loan Association of Butler County,	69 77
Berlin and Hanover Turnpike Company,	1,032 31
Benton Mutual Saving Fund and Loan Association,	5 50
Bedford Loan and Building Association, Athens township,	97 78
Bachman Valley Railroad Company,	4 00
Broad Street Bridge Company,	194 55
Bridgetown and Newtown Turnpike Company,	15 00
Citizens Insurance Company, Pittsburgh,	350 00
Central Land and Mining Company,	960 00
Chambersburg Gas Company,	211 88
Carlisle Gas and Water Company,	372 00
Catawissa Bridge Company,	328 36
Citizens Water and Gas Company,	127 50
Columbia and Port Deposit Railroad Company,	59 65
Combination Trust Company,	150 00
Connecting Railway Company,	7,669 80
Chartiers Railroad Company,	768 78
Columbia Water Company,	150 00
Centreville and Pineville Turnpike Road Company,	18 00
Chambersburg and Bedford Turnpike Company,	32 26
Connellsville and New Haven Gas and Water Company,	45 86
Centre Turnpike Road Company,	12 60
Cameron Furnace Company,	45 00
Cornwall Turnpike Company,	25 33
Clarion and Allegheny River Oil Company,	6 00
Chester Rolling-mill Company,	600 00
Chevington and Bunn Coal Company,	67 50
Coatsville Gas Company,	70 50
Central District Printing and Telegraph Company,	412 50
Chambersburg Turnpike Road Company,	102 24
Culmer Spring Company,	255 60
Central Elevator Company,	105 00
Cash Insurance Company,	481 00
Columbia and Washington Turnpike Company,	35 76
Continental Improvement Company,	64 50
Conshohocken Gas and Water Company,	60 00
Chester Improvement Company,	123 00
Columbia Oil Company,	690 00
Centre Mining and Manufacturing Company,	7 50

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Columbia and Marietta Turnpike Company,	$28 00
Columbia and Chestnut Hill Turnpike Company,	30 78
Combination Plate Company,	18 00
Chickies Iron Company,	450 00
Cornwall Railroad Company,	3,600 00
Columbia Gas Company,	129 60
Centre Hall Water Company,	7 75
Citizens Passenger Railway Company, Pittsburgh,	1,000 00
Chester Creek Railroad Company,	555 00
Cayuta Wheel and Foundry Company,	562 50
Cambria Iron Company,	15,000 00
Catawissa Railroad Company,	12,217 46
City Insurance Company, Pittsburgh,	350 00
Chestnut Hill Railroad Company,	723 90
Curtin Oil Company,	4 50
Chester Gas Company,	1,243 20
Cumberland Valley Railroad Company,	8,889 25
Chestnut Hill Iron Ore Company,	225 00
Carbon Metallic Paint Company,	72 00
Crystal Glass Company,	102 36
Central Iron Works Company,	360 00
Conshohocken Stone Quarry Company,	132 00
Clinton Coal and Iron Company,	30 00
Citizens Passenger Railway Company,	5,000 00
Chester and Delaware Railroad Company,	23 70
Colebrookdale Railroad Company,	17 76
Continental Hotel Company,	1,512 30
Central Trunk Railroad Company,	1 50
Calumet Oil Company,	5 25
Caldwell Oil Company,	6 00
Consolidated Gas Company, Pittsburgh,	750 00
Catasauqua Manufacturing Company,	203 91
Crowell, J. B., & Co.,	146 25
Chestnut Hill and Spring-House Turnpike Company,	105 00
Cumberland and Elk Lick Coal Company,	300 00
Consolidated Fire Extinguisher Company,	337 50
Cheltenham and Willow Grove Turnpike Company,	242 40
Centreville Savings Bank,	52 06
Corning, Cowanesque and Antrim Railway Company,	6,175 00
Cramp, William & Sons, Engine Ship-Building Works,	2,177 92
Catasauqua and Fogelsville Railroad Company,	1,952 16
Central Transportation Company,	8,800 00
Central Refining Company,	6,382 50
Chapman Slate Company,	658 84
Coal Ridge Improvement and Coal Company,	10 80
Central Hall Association, Marietta,	40

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Clearfield Fire Brick Company,	$159 64
Clymer Iron Company,	505 95
Carbon Black Company,	109 50
Centre Bridge Company,	138 76
Citizens Hall Association of Bethlehem,	384 48
Corry Gas and Water Company,	150 00
Carbondale Gas Company,	685 41
Crystal Lake Water Company,	592 04
Crane Iron Company,	2,250 00
Coplay Cement Company,	3,616 83
California and Texas Railway Construction Company,	299 35
Commonwealth Building and Loan Association, Stroudsburg,	13 65
Citizens Building and Loan Association,	59 38
Crystal Spring Water Company, Wilkes-Barre,	877 01
Candella Mining and Smelting Company,	45 00
Carbon County Industrial Association,	53 12
Citizens Insurance Company,	400 00
Connellsville Gas Coal Company,	750 00
Delaware County Turnpike Company,	29 97
Delaware River Telegraph Company,	160 00
Duncannon Iron Company,	300 00
Delaware Coal Company,	395 10
Dunbar Furnace Company,	857 47
Diamond Coal Land Company,	750 00
Dalzell Petroleum Company,	18 00
Delaware Sugar House Company,	324 00
Danville and Riverside Railway Company,	1 63
Dunmore Gas and Water Company,	102 00
Duncan Coal Company,	15 72
Delaware and Western Railroad Company,	44 52
Delaware River Iron Ship Building and Engine Works,	1,299 00
Darby Turnpike or Plank Road Company,	225 00
Doylestown and Danboro' Turnpike Company,	59 90
DeGarmo Petroleum Company,	15 00
Delaware Division Canal Company,	2,033 52
Doylestown and Dublin Turnpike Company,	28 00
Doylestown and Willow Grove Turnpike Company,	80 00
Danboro' and Plumsteadville Turnpike Company,	15 36
Delaware Transportation Company,	31 50
Dickson Manufacturing Company,	1,150 50
Darby Gas Company,	48 00
Delano Land Company,	3 00
Delaware, Lackawanna and Western Railroad Company,	43,418 64
Danville and Shamokin Railroad Company,	60 00
Delaware River Telegraph Company,	162 33
Duke Centre and Eldred Plank Road Company,	8 98

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Dairymens Coöperative Association,	$19 58
Delaware Avenue Market Company,	646 35
Danville Bridge Company,	149 70
Delaware Mutual Safety Insurance Company,	1,800 00
Danville Gas Company,	36 00
Duquesne Inclined Plane Company,	33 16
Excelsior Press Brick Manufacturing Company,	184 80
Erie and Pittsburgh Railroad Company,	6,994 40
Elmira and Williamsport Railroad Company,	2,469 74
Excelsior Oil Company,	3 00
Evening Telegraph Company,	120 00
Enterprise Manufacturing Company, Troy, Pa.,	31 50
Easton Gas Company,	1,541 00
Eastern Transportation Company,	60 00
Easton Water Company,	76 30
Ebervale Coal Company,	300 00
Eureka Mower Company,	150 00
Episcopal Registry Publishing Company,	7 50
Enterprise Printing Company,	4 44
East Brandywine and Waynesburg Railroad Company,	18 65
Enterprise Manufacturing Company,	387 84
Emlenton Bridge Company,	131 25
Erie City Passenger Railway Company,	90 00
Erie Forge Company,	50 05
East Mahanoy Railroad Company,	1,177 65
Eagle Cotton Mills Company,	270 00
Erie Gas Company,	629 06
East Pennsylvania Railroad Company,	5,128 65
Espy Lime and Cement Company,	78 75
Emlenton, Shippensville and Clarion Railroad Company,	1,515 30
Ewalt Street Bridge Company, Pittsburgh,	300 00
Easton and South Easton Passenger Railway Company,	5 32
Elk Hill Coal and Iron Company,	45 00
East Broad Top Railroad and Coal Company,	34 10
Excelsior Coal Mining Company,	60 00
Edgewood Railroad Company,	487 55
Erie City Iron Works,	320 93
Enquirer Printing and Publishing Company,	307 04
Equitable Building and Loan Association, Rochester, Pa.,	35 40
East End Gas Company,	958 24
Easton Delaware Bridge Company,	185 63
Enterprise Petroleum Company,	30
Fire Insurance Company of the county of Philadelphia,	360 00
Fulton Coal Company,	1,080 00
Farmers' Bone and Fertilizing Company,	315 27

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Franklin Fire Insurance Company,	$6,400 00
Foster and Firman Gold and Silver Amalgamating Company,	39 00
Fidelity Insurance, Trust, and Safe Deposit Company,	8,000 00
Foster Farm Oil Company,	6 18
Fahnestock White Lead Company,	405 00
Franklin Gas Company,	179 85
Fire Association, Philadelphia,	20,000 00
Frankford and Southwark Passenger Railway Company,	5,100 00
Foxburg Bridge Company,	192 00
Forest Oil Company,	105 00
Farmers Market Company, Norristown,	62 50
Farmers Market Company, Philadelphia,	792 75
Foxburg and St. Petersburg Turnpike and Plank Road Company,	3 00
Fayette County Railroad Company,	429 60
Franklin Coal Company,	600 00
Farmers Hay and Straw Market Company,	285 00
Franklin Allegheny Bridge Company,	300 00
Fairmount Steamboat Company,	340 00
Frankford and Holmesburg Railroad Company,	60 00
Federal Insurance Company,	294 47
Fairmount Coal Company,	600 00
Foxburg Water Company,	15 00
Farrar Oil Company,	21 00
Farmers Market Company, Chester,	86 33
Federal Street and Pleasant Valley Railroad Company,	450 00
Freeport Planing Mills Company,	70 00
Frankford and Bristol Turnpike Company,	315 00
Foxburg, St. Petersburg and Clarion Railroad Company,	57 87
Factoryville and Abington Turnpike and Plank Road Company,	141 40
Fall Brook Coal Company,	300 00
Farmers Market House Company, West Chester,	60 60
Foxchase and Huntingdon Turnpike Company,	27 27
Fayette County Agricultural Society,	2 13
Fairchance Iron Company,	28 20
French Creek Water Company,	10 98
Fame Insurance Company,	45 38
Farmers Market Company, York,	346 60
Farmers Northern Market Company, Lancaster,	636 00
Fair Hill Manufacturing Company,	125 00
Fallston Bridge Company,	92 70
Franklin Building and Loan Association,	5 29
Fifth Street Market Company,	9,076 13
Golden Bronze and Hardware Company,	30
Gas and Water Company, of Downingtown,	45 00
German American Insurance Company,	210 00

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Girard Mammoth Coal Company,	$280 50
Granite Oil Company,	18 00
German Fire Insurance Company, Pittsburgh,	1,200 00
Girard Life Insurance Annuity and Trust Company,	900 00
Guarantee Trust and Safe Deposit Company,	1,710 00
Glendon Lehigh Bridge Company,	173 50
Girard Fire Insurance Company,	6,000 00
Granite Improvement Company,	180 00
Glasgow Iron Company,	1,031 30
Green Lane and Goshenhoppen Turnpike Company,	19 80
Glendon Iron Company,	4,560 00
Gettysburg Gas Company,	52 50
Gettysburg and Petersburg Turnpike Company,	21 70
Great Island Bridge Company,	9 45
Great National Petroleum Company,	60 00
Gwynned and Blue Bell Turnpike Company,	38
Germania Fire Insurance Company,	117 20
Greenlick Narrow Guage Railway Company,	75 00
Green and Coates Street Passenger Railway Company,	3,250 00
Gettysburg Water Company,	36 33
Glamorgan Iron Company,	11 97
Grand Union Oil Company,	4 50
Greenville Gas Company,	75 00
Germantown and Glenwood Avenue Land Company,	115 50
German Improvement Company,	22 63
Geiser Manufacturing Company,	656 50
Great Bend Bridge Company,	51 30
Gazette and Bulletin Publishing Company,	45 82
Greensburg Gas Company,	86 40
Greenwood Cemetery Company,	3 00
Glenn White Coal and Lumber Company,	45 00
Girard Slate Company,	81 93
Garland Oil Company,	562 47
Gibbs and Sterritt Manufacturing Company,	4,380 00
Goldsboro' Building and Loan Association,	4 97
Good Intent Building and Loan Association,	23 46
Germantown Passenger Railway Company,	6,000 00
Hawley and Wilsonville Turnpike Company,	37 50
Honesdale and Cherry Ridge Turnpike Company,	1 27
Honesdale and Delaware Plank Road Company,	4 30
Harrisburg Bridge Company,	651 41
Hanover Water Company,	426 51
Hanover Junction, Hanover and Gettysburg Railroad Company,	140 22
Honesdale Gas Company,	122 50
Hanover Gas Company,	570 69

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Harrisburg, Portsmouth, Mount Joy and Lancaster Railroad Company,	$4,138 93
Hamilton Steeled Wheel Company,	288 00
Humboldt Fire Insurance Company,	420 24
Harbor Iron Manufacturing Company,	93 60
Harrisburg Opera House Association,	282 00
Hooks Smelting Company,	600 00
Harrisburg City Passenger Railway Company,	240 81
Hulmeville Manufacturing Company,	15 00
Honesdale and Clarksville Turnpike Company,	4 56
Hollenback Coal Company,	1,860 00
Hazleton Gas Light Company,	180 00
Hanover and York Railroad Company,	311 03
Highland Coal Company,	1,920 00
Hyde Park Gas Company,	22 50
Hartsville and Centreville Turnpike Company,	1 32
Huntingdon Gas Light Company,	26 85
Hollidaysburg Gas Company,	18 00
Hale and Kilburn Manufacturing Company,	689 25
Hatboro' and Warminster Turnpike Company,	81 00
Harrisburg Gas Company,	600 00
Harrisburg Manufacturing Company,	855 00
Hilltown and Sellersville Turnpike Company,	6 46
Hokendaqua Bridge Company,	35 46
Hollidaysburg Gas and Water Company,	252 00
Humboldt Coal Company,	300 00
Hollidaysburg Iron and Nail Company,	135 00
Hickory Farm Oil Company,	9 90
Hazle Hall Association,	697 14
Hestonville, Mantua and Fairmount Railroad Company,	3,110 01
Harleysville and Souders Turnpike Road Company,	34 38
Harleysville and Lederachville Turnpike Company,	13 78
Hamilton Land Improvement Company,	750 88
Hollidaysburg and Bedford Plank Road Company,	930 14
Homestead Building and Loan Association,	11 20
Harrisburg, Carlisle and Chambersburg Turnpike Company,	1 09
Humboldt Life Insurance Company,	43 05
Hoffman Petroleum Company,	15 00
Halifax Hall Association,	7 35
Insurance Company of North America,	20,000 00
Ironton Railroad Company,	120 00
Irwin Petroleum Company,	4 50
Insurance Company of the State of Pennsylvania,	1,200 00
I. P. Morris Company,	1,050 00
Irwing and Leiper Manufacturing Company,	300 00
Improved Steiner Gas Machine Company,	8 27

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Iron City Building and Loan Association No. 2, Pittsburgh,	$269 15
Imperial Coal Company,	450 00
Johnstown Manufacturing Company,	900 00
Jackson and Woodin Manufacturing Company,	1,200 00
Jamestown and Franklin Railroad Company,	18 75
Jefferson Fire Insurance Company,	757 55
James S. Mason Company,	5,110 96
Johnstown Water Company,	1,320 00
Jordan Mining and Manufacturing Company,	43 20
Jersey Shore Bridge Company,	101 40
Johnstown Water and Gas Company,	600 00
Junction Railroad Company,	1,250 00
Johnson Run Mining Company,	2 40
Jefferson Oil Company,	12 00
James Smith Woolen Machinery Company,	175 00
Knickerbocker Ice Company,	3,002 38
Kensington and New Jersey Ferry Company,	22 64
Knapps Creek Oil Company—Limited,	150 00
Kittanning Water Company,	179 40
Keystone Refining Company,	225 00
Keystone Coal and Manufacturing Company,	25 50
Keystone Furnace Company,	150 00
Kittanning Coal Company,	1,500 00
Kittanning Bridge Company,	157 65
Kemble Coal and Iron Company,	1,575 00
Kanusett Oil Company,	5 40
Kittanning Gas Company,	60 00
Kendall and Eldred Railroad Company,	3,000 00
Kiskeminetas Bridge Company,	88 75
Kingston Coal Company,	487 33
Keystone Bridge Company,	1,312 50
Karnes City and Butler Railroad Company,	90 00
Keystone Hotel Company,	1,090 95
Lancaster and Litiz Turnpike Company,	324 00
Lancaster and Fruitville Turnpike Company,	57 60
Locust Gap Improvement Company,	1,800 00
Lancaster Gas Company,	270 00
Lancaster and Susquehanna Turnpike Road Company,	122 40
Lewistown Gas Company,	14 85
Lackawanna Iron and Coal Company,	8,095 41
Lehigh Valley Emery Wheel Company,	62 43
Locust Mountain Coal and Iron Company,	1,500 00
Lykens Valley Coal Company,	29 65
Little Schuylkill Navigation Railroad and Canal Company,	9,182 22
Laflin Powder Company,	1,500 00
Lancaster Gas Light Company,	259 92
Logan Iron and Steel Company,	1,200 00
Lumbermens Insurance Company,	720 00
Loyalhanna Coal and Coke Company,	630 00

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Lumberville Delaware Bridge Company,	$51 19
Lake Shore and Michigan Southern Railroad Company,	12,328 62
Lahaska and New Hope Turnpike Company,	43 75
Lancaster and Williamstown Turnpike Company,	131 25
Lancaster, Elizabethtown and Middletown Turnpike Company,	127 87
Lehigh Zinc Company,	29 96
Lebanon Gas Company,	192 30
Laurel Run Improvement Company,	60 00
Long Valley Coal Company,	187 50
Lehigh Bridge Company, Bethlehem,	312 00
Lehigh Stove Manufacturing Company,	75 24
Lancaster and Ephrata Turnpike Company,	177 10
Lancaster and Marietta Turnpike Company,	90 00
Lebanon Iron Company,	106 30
Lawrenceville Bridge Company,	86 40
Loyalhanna Bridge Company,	5 23
Lock Haven Gas Company,	150 00
Lehigh Water Gap Bridge Company,	23 70
Lehigh Iron Company,	375 00
Larrys Creek Plank Road Company,	29 60
Licking Bridge Company,	75 87
Livermore Bridge Company,	15 00
Lewisburg, Centre and Spruce Creek Railroad Company,	14 31
Lochiel Rolling Mill Company,	491 88
Ligonier Valley Railroad Company,	6 00
Lock Haven Bridge Company,	26 40
Little Saw Mill Run Railroad Company,	346 60
Liebrandt and McDowell Stove Company,	1,200 00
Luzerne Valley Railroad and Coal Company,	3,300 00
Lawrence Railroad Company,	983 55
Loyalsock Gap Turnpike Company,	3 05
Lehigh Coal and Navigation Company,	13,935 97
Lehigh Valley Railroad Company,	54,215 75
Limekiln Turnpike Road Company,	60 15
Lehigh Bridge Company at Beiry's Mills,	151 21
Lebanon Manufacturing Company,	29 70
Littlestown Railroad Company,	20 90
Lewistown Water Company,	46 20
Lehigh Water Company,	742 50
Lehigh Valley Coal Company,	900 00
Lehigh Bridge Company, Seigfrieds Ferry,	27 00
Lombard and South Streets Passenger Railway Company,	1,029 12
Luzerne Coal Company,	168 75
Lawrence Coal, Iron and Oil Company,	38 98
Lehigh Telegraph Company,	20 52
Lancaster Fire Insurance Company,	120 00
Lehigh and Lackawanna Railroad Company,	22 51

Revenue of the Commonwealth Tax on Corporation Stock—Continued.

Lehigh Luzerne Coal Company,	$33 75
Little Sugar Creek Oil Company,	132 67
Lehigh Car Manufacturing Company,	60 00
Laurel Run Building Association,	4 77
Langhorne Building and Loan Association,	3 07
Lewisburg and Tyrone Railroad Company,	72 00
Louisville and Prospectville Turnpike Company,	2 88
Lewisburg Bridge Company,	294 45
Loyalsock Gap Turnpike Company,	3 00
Manufacturers and Merchants Insurance Company,	3,125 00
Montgomery County Agricultural Society,	9 82
Mechanics Safe Deposit Company, Pottsville,	30 00
Mt. Pleasant and Bradford Railroad Company,	406 75
Muncy Bridge Company,	123 14
Merchants Hotel Company,	495 00
Mill Creek and Mine Hill Navigation and Railroad Company,	1,616 87
Mt. Carbon and Port Carbon Railroad Company,	1,694 10
Mammoth Vein Coal and Iron Company,	621 00
Monongahela Bridge Company, Brownsville,	132 00
Meadville Water Company,	367 05
Meadville Gas and Water Company,	550 00
Manayunk Insurance Company,	600 00
Moosic Powder Company,	4,500 00
Monongahela Insurance Company,	568 75
Mine Hill and Schuylkill Haven Railroad Company,	14,903 75
Mineral Railroad and Mining Company,	3,000 00
Mahanoy City Gas Company,	54 00
Mercer Iron and Coal Company,	1,443 15
Monongahela Navigation Company,	2,532 03
Merchants Hotel Company,	5 67
Monongahela Bridge Company,	1,351 77
Mansfield Coal and Coke Company,	1,350 00
Moshannon Land and Lumber Company,	2,408 59
Middletown and Harrisburg Turnpike Company,	3 98
Milton Bridge Company,	66 72
Muncy Gas Company,	6 00
Mechanics Insurance Company,	1,213 60
Maryland and Delaware River Railroad Company,	1 92
Mauch Chunk Water Company,	125 00
Mauch Chunk Gas Company,	135 00
Milford and Richland Turnpike Company,	1 28
McClintock Homestead and Cherry Run Oil Company,	18 00
Milford Water Company,	114 03

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Manayunk and Roxborough Incline Plane and Railway Company,	$35 08
Manor Turnpike Road Company,	398 12
McDaniel and Harvey Company,	450 00
Manayunk Bridge Company,	285 12
Marietta and Maytown Turnpike Company,	50 00
McKeesport Gas Company,	75 00
Mahanoy City Water Company,	562 50
Mansion House Hotel Company,	19 50
Marietta and Mt. Joy Turnpike Company,	52 75
Miller Oil Company,	3 60
McClintockville Petroleum Company,	12 00
Media Gas Light Company,	60 00
Mercer Planing-Mill Company,	135 76
Monongahela Incline Plane Company,	373 48
Moshannon Coal Company,	150 00
Mifflin and Centre County Railroad Company,	20 12
Mantua and Sugar Creek Oil Company,	3 60
Mineral Spring Coal Company,	431 25
Monongahela City Gas Works,	62 58
Millheim Turnpike Company,	4 27
McIntyre Coal Company,	2,250 00
Marietta Market Company,	12 00
Morrisons Cove Turnpike Company,	1 20
Montgomery Iron Company,	180 00
Model Refining Company,	295 18
Mechanicsburg Gas and Water Company,	60 01
McKean and Buffalo Railroad Company,	46 80
Monongahela Water Company,	25,408 81
Monocacy Bridge Company,	30 39
Morris Run Coal Mining Company,	300 00
Manheim and Lancaster Turnpike Company,	95 90
Maytown and Elizabethtown Turnpike Company,	10 20
Mt. Holly Building and Loan Association,	60 53
Middletown Furniture Manufacturing Company,	54 60
Mercer County Agricultural Society,	19 63
Maytown Hall Association,	16 86
Masonic Publishing Company,	55 65
Mechanics Hall Association, West Fairview,	17 42
Mt. Pleasant Building and Loan Association,	49 99
Matamoras Building and Loan Association,	12 49
Monroe Land and Building Association,	1 83
Mt. Union Building and Loan Association,	10 03
Minersville Water Company,	2,713 18
Montour Railroad Company,	150 00
Mt. Holly Paper Company,	1,069 00
Nescopec Bridge Company,	98 62
New Castle and Beaver Valley Railroad Company,	4,550 00

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Northern Liberties Bridge Company, ...	$286 15
National Insurance Company, Allegheny, . .	300 00
Nescopec Coal Company, ...	1,500 00
New York and Allegheny Oil Company, . .	45 00
Northern Liberties Gas Company, ...	3,087 50
National Iron and Steel Publishing Company,	24 00
New York and Pittston Coal Company, . .	450 00
Norristown, Bridgeport and King of Prussia Turnpike Company, ...	46 28
National Oil Company, ...	1 25
Novelty Paper Box Company, ...	149 40
Natural Gas Company—Limited, ...	350 00
National Car Brake Shoe Company,	12 00
North East Pennsylvania Railroad Company,	48 93
New Castle Hall and Market Company, . . .	18 75
New Era Life Association of 1876, ...	6 00
New Castle Railroad and Mining Company, .	240 00
National Railway Publishing Company, . .	480 00
Nazareth Water Company, ...	15 00
North Penn Fire Insurance Company, .	57 00
North Bangor Slate Manufacturing Company,	235 20
New York and Lehigh Coal Company, . . .	1,200 00
New Street Bridge Company,	42 84
New York and Cleveland Gas Coal Company,	3,603 15
Northampton Iron Company, ...	8 76
Newtown Gas and Water Company, ...	24 00
Northern Central Railway Company, ...	7,254 24
Northern Coal and Iron Company, ...	2,250 00
Nesquehonning Valley Railroad Company, .	6,500 00
New York Middle Coal Field Railroad and Coal Company, . . .	90 00
North Pennsylvania Railroad Company,	12,136 56
New York, Lake Erie and Western Railroad Company, ...	3,506 84
Northwood Cemetery Company, ...	124 26
Norristown Hall Association, ...	220 17
North Broad Street Cottage Lot Association,	72 00
North Star Petroleum Company, .	3 00
Norristown and Centre Square Turnpike Company, ...	217 47
North Philadelphia Butchers and Drovers Live Stock Yard Association, . .	1,174 38
Newton and Scranton Turnpike Company, . .	586 17
Newtown Building and Loan Association, . .	22 98
Norristown Insurance and Water Company, .	625 00
Norristown Gas Company, . .	419 50
North American Mutual Life Insurance Company, . . .	11 55
New Holland Turnpike Company, ...	130 68
Northern Savings Fund, Safe Deposit and Trust Company, ...	270 00
Osceola Coal Company, ...	5 00

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Ocean Oil Company,	3 00
Oil Basin Petroleum Company,	7 50
Oil City and Petroleum Bridge Company,	66 97
Orwigsburg Shoe Manufacturing Company,	125 00
Olean, Buffalo and Warren Railroad Company,	600 00
Oil City Gas Company,	225 00
Oil City Petroleum and Refining Company,	6 00
Octave Oil Company,	240 00
Odd Fellows Hall Association, Apollo,	34 86
Oil Valley Petroleum Company,	1 12
Open Hand Hall Association,	4 04
Oil City Pipe Company,	208 08
Oderless Excavating and Manufacturing Company,	18 00
Oxford Hall Association,	444 60
Odd Fellows Hall Association, Mifflintown,	188 06
Pennsylvania Marble Company,	48 96
Pennsylvania Company for Insurance on Lives and Granting Annuities,	12,000 00
Pittsburgh and Connellsville Railroad Company,	563 88
Peoples Insurance Company, Pittsburgh,	600 00
Philadelphia and Grays Ferry Passenger Railway Company,	3,958 74
Pennsylvania Joint Land and Lumber Company,	3,250 00
Phœnix Iron Company,	3,000 00
Passenger Fare Enumerator and Classifier Company,	63 24
Philadelphia and West Chester Turnpike Company,	135 70
Pittston Water Company,	457 66
Philadelphia Soda Fountain Company,	18 00
Pittsburgh Insurance Company,	800 00
Prince Manufacturing Company,	25 00
Pittsburgh Gas Company,	1,980 00
Pennsylvania Railroad Company,	284,894 70
Pacific and Atlantic Telegraph Company,	624 00
Pennsylvania Canal Company,	270 02
Philadelphia Trust, Safe Deposit and Insurance Company,	3,000 00
Peoples Street Railway Company of Luzerne County,	240 00
Pottstown Iron Company,	1,500 00
Philadelphia City Passenger Railway Company,	4,250 00
Pennsylvania Salt Manufacturing Company,	9,894 90
Pennsylvania Fire Insurance Company,	2,000 00
Pottsville Bank, of Pottsville,	127 20
Pittsburgh Grain Elevator Company,	480 00
Philadelphia Ware-house Company,	3,000 00
Provident Life and Trust Company,	2,250 00

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Philadelphia and Merion Railroad Company,	$4 50
Penn Gas Coal Company,	4,500 00
Peoples Plank Road Company,	30 00
Perryville and Pine Creek Plank Road Company,	93 74
Pennsylvania Ware-housing and Safe Deposit Company,	300 00
Pottsville Gas Company,	135 00
Peoples Gas and Gaseous Fuel Company,	120 00
Providence Gas and Water Company,	47 55
Penn Cotton Mills,	900 00
Philadelphia and Reading and Pottsville Telegraph Company,	36 00
Pickering Valley Railroad Company,	16 70
Pittsburgh Steel Casting Company,	1,300 00
Pennock Manufacturing Company,	542 30
Perryville Bridge Company,	46 64
Pottstown Gas Company,	120 00
Pittston Ferry Bridge Company,	96 30
Point Breeze Railroad Company,	16 20
Providence-Abington Turnpike Company,	78 40
Pittsburgh, Geneva and Brownsville Packet Company,	1,650 00
Pennsylvania Middle Coal Field Coal and Railroad Company,	15 00
Pittsburgh and Birmingham Passenger Railway Company,	900 00
Pittsburgh and Connellsville Gas Coal and Coke Company,	90 00
Point Pleasant Delaware Bridge Company,	96
Philadelphia Iron and Steel Company,	46 50
Pittston Gas Light Company,	80 00
Pennsylvania Coal Company,	30,000 00
Pittsburgh Locomotive and Car Works,	892 50
Pittsburgh and Allegheny Passenger Railway Company,	1,636 23
Philadelphia Grain Elevator Company,	300 00
Pittsburgh and Western Railroad Company,	388 12
Philadelphia Local Telegraph Company,	600 00
Penn Monthly Association,	9 00
Philadelphia Exchange Company,	301 35
Pottstown Market Company,	58 35
Pittsburgh, Virginia and Charlestown Railroad Company,	209 32
Plymouth Water Company,	150 00
Philadelphia Galvanizing Company,	15 00
Philipsburg and Rochester Steam Ferry Company,	8 31
Pittsburgh Oil Company,	105 00
Pattonville and Woodbury Turnpike Road Company,	8 75
Pottstown Gas and Water Company,	172 95

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Pittsburgh Coal and Mining Company,	120 00
Parker and Karns City Railroad Company,	414 00
Philadelphia and Lancaster Turnpike Company,	28 80
Philadelphia Riding Club Company,	49 35
Philadelphia and Reading Coal and Iron Company,	1,200 00
Preston Coal Company,	450 00
Philadelphia, Newtown and New York Railroad Company,	396 00
Point Breeze Stage Company,	4 50
Pennsylvania Graphite Mining and Manufacturing Company,	312 50
Pine Creek and Wexford Plank Road Company,	24 07
Philadelphia Watch Company,	45 00
Philadelphia Granite and Blue Stone Company,	232 00
Pearson Petroleum Company,	9 00
Pierce Coal Company,	28 08
Philadelphia Chamber of Commerce,	4,290 18
Pennsylvania Diamond Drill Company,	66 00
Pittston Coal Company,	300 00
Philadelphia Coal Company,	525 00
Pennsylvania Steel Company,	23,361 45
Parker Elevator Company,	10 62
Pittsburgh and Castle Shannon Railroad Company,	44 50
Philadelphia, Germantown and Norristown Railroad Company,	13,481 40
Pennsylvania and New York Canal and Railroad Company,	13,363 70
Producers Consolidated Land and Petroleum Company,	1,500 00
Pottsville Water Company,	4,699 58
Pennsylvania Fire Insurance Company,	117 22
Pittsburgh National Coal and Coke Company,	474 00
Penn Coal and Ice Company,	80 18
Philadelphia, Wilmington and Baltimore Railroad Company,	7,780 71
Philadelphia and Reading Railroad Company,	33,997 09
Perkiomen Railroad Company,	12 03
Perkiomen and Reading Turnpike Company,	105 67
Pennsylvania Safe Deposit and Trust Company,	787 32
Plumsteadville Dairymens Association,	7 50
Phœnix Oil Company,	40 50
Potter Enterprise Printing and Publishing Company,	4 44
Pittsburgh, Cincinnati and St. Lewis Railway Company,	50 00
Philadelphia and Boston Petroleum Company,	164 92
Protection Safe Deposit Company,	49 34
Parker City Oil Exchange,	80 95

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Parker Petroleum Gas Company,	$9 00
Pittsburgh Manufacturing Company,	2,562 00
Pennsylvania Avenue Building, Loan and Homestead Association,	13 10
Perkiomen and Sumneytown Turnpike Company,	512 09
Pittsburgh Chain Company,	53 91
Philadelphia and Baltimore Central Railroad Company,	21 06
Peoples Mutual Building and Loan Association,	13 36
Philadelphia Oystermans Association,	38 19
Philadelphia and Cherry Run Petroleum Company,	30
Philadelphia Steamship Dock Company,	58 08
Pittsbugh, Oakland and East Liberty Passenger Railway Company,	173 45
Pomeroy and State Line Railroad Company,	30 00
Powers, Brown & Co.,	128 00
Parkers Landing Bridge Company,	300 00
Pittsburgh and Allegheny Bridge Company, Hand street,	786 25
Quakertown Dairymens Association,	2 25
Quakertown and Sellersville Turnpike Company,	36 00
Rankin Manufacturing Company,	27 00
Reading Gas Company,	1,050 00
Reading City Passenger Railway Company,	552 13
Real Estate Title Insurance Company,	450 00
Record Publishing Company,	146 21
Ridge Avenue Farmers Market Company,	300 00
Reading Fire Insurance Company,	800 00
Royers Ford Bridge Company,	407 78
Richland Turnpike or Plank Road Company,	10 66
Ralston Oil Company, Pittsburgh,	9 00
Richland and Perry Bridge Company,	30 00
Railway World Publishing Company,	45 00
Review Publishing and Printing Company,	90 00
Reading and Columbia Railroad Company,	287 16
Rieglesville Delaware Bridge Company,	57 69
Richards and Hartley Flint Glass Company,	150 00
Rouseville Oil Company,	10 80
Rue Manufacturing Company,	6 00
Richboro' and Pineville Turnpike Company,	2 72
Roaring Brook Coal Company,	22 50
Rochester Insurance Company,	450 00
Reading Paper Company,	59 67
Robbstown Bridge Company,	40 00
River Front Railroad Company,	108 00
Reynoldsville Mining Company,	450 00
Ringtown Agricultural Society,	17 14
Rockhill Telegraph Company,	90
Rockhill Iron and Coal Company,	67 62

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Reliance Insurance Company,	$1,708 47
Ridge Avenue Passenger Railway Company,	4,500 00
Roaring Brook Turnpike Company,	233 77
Radiant Star Building Association,	20 76
Reno Company,	458 56
Sun Fire Insurance Company, Philadelphia,	675 00
Stroudts Ferry Bridge Company,	39 72
Selina and Latonia Turnpike Company,	18 22
Stroudsburg Passenger Railway Company,	862 97
Stoystown and Greensburg Turnpike Road Company,	15 00
Springhouse and Sumneytown Turnpike Company,	61 20
Sharpsville Railroad Company,	634 50
Schuylkill Valley Navigation and Railroad Company,	1,382 50
Saucon Iron Company,	900 00
Shickshinny Ferry Company,	6 25
Strasburg and Millport Turnpike Company,	35 05
Spring Garden Fire Insurance Company,	3,200 00
Springhouse and Hilltown Turnpike Company,	37 26
Shamokin Coal Company,	30
Susquehanna Coal Company,	30
Summit Branch Railroad Company,	3,007 75
South Reading Market House Company,	60 00
Shenandoah Water and Gas Company,	500 00
St. Nicholas Coal Company,	238 50
South Bethlehem Gas and Water Company,	103 00
Schuylkill Bridge Company at Pottstown,	120 00
Spring Mountain Coal Company,	10,500 00
Slatington Bridge Company,	146 53
Susquehanna and York Boro' Turnpike Company,	101 10
Sunbury, Wilkes-Barre and Hazleton Railroad Company,	60 00
Salisbury Railroad Company,	18 77
Susquehanna Canal Company,	400 55
Standard Steel Works Company,	1,000 00
Susquehanna Bridge Company,	83 40
Second and Third Streets Passenger Railway Company,	5,301 00
Stump Island Oil Company,	3 53
Swedes Ford Bridge Company,	120 25
Spring City Gas Company,	15 00
Susquehanna and Lehigh Turnpike Company,	8 71
South Side Gas Company,	562 50
Savage Fire Brick Company,	72 00
Sugar Creek and Phillipsburg Ferry Company,	95
St. Charles Improvement and Mining Company,	6 00

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

South Bethlehem Market House Company,	$1 18
Shafton Coal Company,	556 46
Saltsburg Bridge Company,	77 18
Stroudsburg Mills Company,	21 41
Sewickley Gas Company,	55 65
Stoney Creek Railroad Company,	52 83
Sharon Gas and Water Company,	78 75
Sixth Street Bridge Company,	12 00
South West Pennsylvania Railroad Company,	4,789 80
Sharon Railway Company,	692 56
Southern Transportation Company,	180 00
Smiths Ferry Oil Transportation Company,	171 64
Susquehanna Iron Company,	96 00
Sharon Land Association,	41 32
Shrewsbury Railroad Station Turnpike Company,	4 23
Schuylkill Bridge Company, between Black and White Horse Taverns,	27 30
Stowers Pork Packing and Provision Company,	4,000 00
Sayre Land Company,	112 50
Susquehanna and Oakland Bridge Company,	22 50
Schuylkill Bridge Company, Matsons Ford,	180 00
Shamokin Water Company,	179 92
Sharpsburg and Etna Gas Company,	33 75
Sharpsburg and Lawrenceville Bridge Company,	553 00
Schomacker Piano Forte Manufacturing Company,	113 12
Schuylkill Navigation Company,	4,356 60
South Side Passenger Railway Company,	12 32
St. Marys Coal Company,	1,900 40
Spring Garden Plank Road Company,	56 40
Swatara Mills Company,	27 00
Scranton Gas and Water Company,	2,135 37
Stout Coal Company,	150 00
Standard Oil Company, Pittsburgh,	900 00
Saltsburg Coal Company, Saltsburg,	600 00
Schuylkill Tannery and Manufacturing Company,	13 50
Schrader Mining and Manufacturing Company,	3,067 50
Springfield Saving Fund and Loan Association,	241 81
Sheffield Gas Company,	115 61
Six Mile Run Coal Company,	90 00
Summit Hill Water Company,	105 27
Shenango Building and Loan Association,	10 02
Stroudsburg Building Association,	15 69
Saltsburg Building and Loan Association,	22 06
State Capital Building and Saving Association,	6 99
Schuylkill Bridge Company at Norristown,	330 00
South Eleventh Street Market Company,	24 00
Shenandoah Gas Light Company,	45 10
Shrewsbury Mills Manufacturing Company,	60 00

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Thirteenth and Fifteenth Streets Passenger Railway Company,	$3,000 00
Tidioute and Triumph Hill Oil and Water Company,	202 91
Tidioute and Titusville Pipe Line—Limited,	375 00
Towanda Bridge Company,	60 00
Titus Estate Petroleum Company,	160 48
Tidioute Gas Light Company,	8 93
Town Hall Company of Greencastle, Pa.,	18 45
Tidioute and Economy Bridge Company,	63 90
Titusville Building and Loan Association,	33 23
Teutonia Insurance Company, Allegheny City,	625 00
Telford and Franconia Turnpike Company,	5 93
Thomas Iron Company,	3,600 00
Teutonia Fire Insurance Company,	300 00
Towanda Gas Company,	67 50
Titusville Gas and Water Company,	13 50
Telford and County Line Turnpike Company,	4 95
Taylorsvile Delaware Bridge Company,	36 80
Tulleytown Wharf Company,	4 50
Tipton Oil Company,	7 50
Thompsontown Odd Fellows Hall Association,	5 36
Tyrone and Clearfield Railroad Company,	7,000 00
Two Lick Navigation and Improvement Company,	48 35
Twelfth Street Market Company,	402 50
Tyrone Gas and Water Company,	26 33
Twenty-fourth Ward Market Company,	216 83
Tioga Improvement Company,	2,300 00
Thompsontown Bridge Company,	14 06
Tremont Coal Company,	900 00
The Tanite Company,	60 00
Trenton Delaware Bridge Company,	29 83
Turtle Creek Workingmens Coöperative Association,	3 04
Teutonia Fire Insurance Company, Philadelphia,	271 50
Third Ward Water Works Company,	3 00
Tioga Railroad Company,	1,742 70
Treskow Railroad Company,	161 85
Temple Iron Company,	1,086 02
The New Building and Loan Association,	7 99
Tremont Saving Fund Association,	87 18
Tarentum Building and Loan Association,	32 86
Tioga and Morris Run Telegraph Company,	75
Tremont Water and Gas Company,	1 56
Union City Iron Works Company,	161 20
Union Turnpike Company,	66 00
Union Insurance Company,	300 00
United States Home and Dower Association,	1,200 00
Union Passenger Railway Company,	6,250 00
Upper Mauch Chunk Water Company,	54 00

Revenue of the Commonwealth—Tax on Corporation Stock—Continued.

Union Planing-Mills Company,	$250 00
Union Transfer Company,	700 00
Union Improvement Company,	5,830 00
Upper Lehigh Coal Company,	6,750 00
United Firemens Insurance Company,	1,300 00
United Pipe Lines,	8,996 86
Union Foundry and Manufacturing Company,	30 00
United States Iron and Tin Plate Company,	83 85
Upper Creek Oil Company,	3 00
United Petroleum Farm Association,	75 00
Union Stove and Manufacturing Company,	216 68
Union Paper Bag Machine Company,	165 00
Union Building and Saving Association,	16 06
Union Building and Loan Association,	44 79
Venango Water Company,	219 25
Vulcan Iron Works,	271 42
Von Storch Coal Company,	336 60
Vulcanite Paving Company,	140 61
Venango Bridge Company,	31 23
Williamsport Water Company,	546 25
Williamsport Gas Company,	840 00
Wheeling, Pittsburgh and Baltimore Railroad Company,	39 84
Western Insurance Company, Pittsburgh,	1,125 00
Westinghouse Air Brake Company,	5,435 79
Westinghouse Continuous Brake Company,	300 00
Westinghouse Water Supply Company,	3 00
Westmoreland Coal Company,	8,100 00
Wilkes-Barre Bridge Company,	381 60
West Philadelphia Passenger Railway Company,	1,776 00
Willow Street Turnpike Company,	112 50
West Kishacoquillas Turnpike Company,	5 70
Western Union Telegraph Company,	3,500 00
West Branch Coal, Iron and Lumber Company,	37 50
Wilmington and Northern Railroad Company,	927 28
Weikel & Smith Spice Company,	300 00
West Chester Railroad Company,	495 00
West Chester Gas Company,	428 75
Wharton Railroad Switch Company,	300 00
Whitemarsh and Plymouth Turnpike Company,	5 52
Western Pennsylvania Railroad Company,	1,226 94
Warrior Run Mining Company,	21 73
Wilkes-Barre Water Company,	660 00
Williamsport Passenger Railway Company,	93 72
Warren Bridge Company,	142 10
West Harrisburg Market Company,	255 00
West Branch Lumber Company,	450 00
Williamsport Bridge Company at Monongahela City,	14 00
West Buck Mountain Coal Company,	375 00
Warwick Iron Company,	206 04

Revenue of the Commonwealth—Tax on Gross Receipts.

Washington Gas Company,	$252 52	
Wallace Oil Company,	5 40	
Wilkes-Barre and Harveys Lake Telegraph Company,	2 70	
Windmill Island Ferry Company,	60 00	
Wrightstown and Newtown Turnpike Company,	21 53	
Wilkes-Barre and Kingston Passenger Railway Company,	120 00	
Waverly Coal and Coke Company,	247 50	
Winslow Petroleum Company,	6 00	
Wells & Hope Company,	313 86	
Woodruff Sleeping and Parlor Coach Company,	1,348 41	
Western White Lead Company,	358 80	
Wilkes-Barre Coal Company,	650 00	
Wyoming Valley Manufacturing Company.	148 35	
West Hickory Oil and Mining Company,	6 60	
Workingmen's Coöperative Association of Carbondale,	9 76	
West Manayunk Gas Light Company,	75 00	
West Pittsburgh Gas Company,	150 00	
West Newton Building and Loan Association,	54 26	
West Ward Building and Loan Association, Shamokin,	37 29	
Waynesboro' Greencastle and Mercersburg Turnpike Company,	115 92	
Yardleyville Delaware Bridge Company,	7 94	
York and Gettysburg Turnpike Company,	43 29	
York and Chanceford Turnpike Company,	43 18	
York Gas Company,	385 00	
York and Liverpool Turnpike Company,	72 90	
York and Maryland Line Railroad Company,	24 24	
Youghiogheny Bridge Company, Connellsville,	156 80	
York Water Company,	810 00	
York City Market Company,	61 86	
		$1,351,868 37

3. Tax on Gross Receipts.

American Express Company,	$61 20	
Adams Express Company,	3,611 12	
Allegheny Valley Railroad Company,	14,458 20	
Allentown Passenger Railway Company,	64 13	
Artisans Insurance Company,	58 56	
American District Telegraph Company,	724 40	
American Transfer Company,	3,354 11	
Berlin Railroad Company,	39 26	
Bachman Valley Railroad Company,	63 06	
Bellefonte and Snow Shoe Railroad Company,	363 42	
Berlin Branch Railroad Company,	25 62	
Buffalo, New York and Philadelphia Railway way Company,	2,457 18	
Bells Gap Railroad Company,	193 10	

Revenue of the Commonwealth—Tax on Gross Receipts—Continued.

Bell Telephone Company,	$439 58
Citizens Passenger Railroad Company,	2,589 95
Coalville Passenger Railway Company,	47 16
Cornwall Railroad Company,	972 79
Central District Printing and Telegraph Company,	510 74
Citizens Passenger Railway Company, Pittsburgh,	1,365 89
Cumberland Valley Railroad Company,	4,149 36
Central Railroad Company of New Jersey,	22,384 39
Columbia Conduit Company,	542 45
Catasauqua and Fogelsville Railroad Company,	917 77
Corning, Cowanesque and Antrim Railway Company,	584 23
Duquesne Inclined Plane Company,	57 12
Delaware Western Railroad Company,	24 50
Delaware and Hudson Canal Company,	4,072 20
Delaware, Lackawanna and Western Railroad Company,	27,011 07
Delaware Transportation Company,	60 95
Erie Railway Company, per J. Jewett, Receiver,	3,966 04
Erie City Passenger Railway Company,	105 62
Elmira and Williamsport Railroad Company,	4,451 40
East Broad Top Railroad and Coal Company,	803 30
Emlenton and Shippensville Railroad Company,	364 53
Evergreen Railway Company,	6 77
Easton and South Easton Passenger Railway Company,	50 10
Fall Brook Coal Company, (Corning, Cowanesque and Antrim Railroad Company, lessees,)	1,484 24
Frankford and Southwark Passenger Railway Company,	3,596 57
Federal Street and Pleasant Valley Railroad Company,	492 57
Fairmount Steamboat Company,	191 62
Foxburg, St. Petersburg and Clarion Railroad Company,	123 65
Germantown Passenger Railway Company,	2,271 61
Green and Coates Streets Passenger Railway Company,	1,450 31
Hanover Junction, Hanover and Gettysburg Railroad Company,	512 38
Harrisburg City Passenger Railway Company,	125 82
Harrisburg and Potomac Railroad Company,	49 10
Huntingdon and Broad Top Mountain Railroad and Coal Company,	2,388 18
Hunts Run Navigation Company,	20 71
Hestonville, Mantua and Fairmount Passenger Railway Company,	1,022 94

Revenue of the Commonwealth—Tax on Gross Receipts—Continued.

Ironton Railroad Company,	$310 22
Jamestown and Franklin Railroad Company,	1,303 31
Junction Railroad Company,	1,271 08
Kensington and New Jersey Ferry Company,	186 13
Kendall and Eldred Railroad Company,	1,622 58
Karnes City and Butler Railroad Company,	159 41
Lehigh Valley Railroad Company,	47,988 24
Lombard and South Streets Passenger Railway Company,	2,128 95
Lake Shore and Michigan Southern Railway Company,	7,477 68
Ligonier Valley Railroad Company,	145 19
Lehigh Telegraph Company,	9 44
Little Saw Mill Run Railroad Company,	376 41
Lehigh Coal and Navigation Company,	2,005 24
Montrose Railway Company,	182 49
Monongahela Navigatión Company,	1,812 69
Monongahela Inclined Plane Company,	151 11
Manayunk and Roxborough Inclined Plane and Railway Company,	96 37
Mount Oliver Inclined Plane Company,	103 86
McKean and Buffalo Railroad Company,	460 33
New York, Lake Erie and Western Railroad Company,	20,740 88
Northern Central Railway Company,	17,042 89
North East Pennsylvania Railroad Company,	155 11
New York, Pennsylvania and Ohio Railroad Company,	4,836 43
New Castle Railroad and Mining Company,	22 46
Olean, Bradford and Warren Railway Company,	655 08
Pittsburgh, Oakland and East Liberty Passenger Railway Company,	1,284 54
Peoples Street Railway Company, Scranton,	88 19
Pittsburgh, Virginia and Charlestown Railway Company,	473 22
Pittsburgh and Birmingham Passenger Railway Company,	718 20
Philadelphia City Passenger Railway Company,	4,005 27
Philadelphia and Reading Railroad Company,	74,713 55
Pittsburgh and Connellsville Railroad Company,	16,756 09
Pennsylvania Railroad Company,	240,474 69
Pullman Palace Car Company,	2,132 00
Pennsylvania Canal Company,	2,589 54
Philadelphia and Grays Ferry Passenger Railway Company,	1,047 39
Pittsburgh, Brownsville and Geneva Packet Company,	897 67
Pittsburgh and Lake Erie Railroad Company,	4,139 37
Pittsburgh, Cincinnatti and St. Louis Railway Company,	1,028 68
Philadelphia Local Telegraph Company,	1,380 52

Revenue of the Commonwealth—Tax on Gross Receipts—Continued.

Pittsburgh and Allegheny Passenger Railway Company,	$1,184 93
Peoples Passenger Railway Company, Philadelphia,	462 96
Pennsylvania Transportation Company,	47 80
Philadelphia and Baltimore Central Railroad Company,	807 58
Peoples Railway Company, Pottsville,	75 77
Philadelphia and Reading and Pottsville Telegraph Company,	590 89
Perkiomen Railroad Company,	2,613 36
Pittsburgh, Titusville and Buffalo Railway Company,	2,364 86
Pittsburgh and Castle Shannon Railroad Company,	451 78
Pennsylvania Company,	16,583 28
Philadelphia, Newtown and New York Railroad Company,	117 83
Pennsylvania and New York Canal and Railroad Company,	4,637 67
Parker and Karnes City Railroad Company,	166 56
Peoples Street Railway Company of Luzerne county,	98 73
Philadelphia, Wilmington and Baltimore Railroad Company,	2,196 12
Pittsburgh and Western Railroad Company,	191 17
Perkiomen Avenue Passenger Railway Company,	25 80
Reading and Columbia Railroad Company,	2,657 91
Reading City Passenger Railway Company,	130 84
Ridge Avenue Passenger Railway Company,	2,041 72
Red Bank Navigation Company,	20 69
Smiths Ferry Oil Transportation Company,	166 35
Shenango and Allegheny Railroad Company,	744 50
Sharpsville Railroad Company,	364 49
State Line and Sullivan Railroad Company,	168 47
Somerset and Cambria Railroad Company,	33 48
Summit Branch Railroad Company,	1,103 12
Salisbury Railroad Company,	155 55
Stony Creek Railroad Company,	161 36
Stroudsburg Passenger Railway Company,	33 27
South Side Passenger Railway Company,	203 94
Second and Third Streets Passenger Railway Company,	4,036 52
Sugar Creek and Philipsburg Ferry Company,	44
Sunbury Steam Ferry and Tow Boat Company,	11 76
Tidioute and Titusville Pipe Line Company,	455 83
Thirteenth and Fifteenth Streets Passenger Railway Company,	2,288 52
Tioga Railroad Company,	2,641 15
Union Canal Company,	64 34
United States Express Company,	127 75

Revenue of the Commonwealth—Tax on Gross Receipts—Continued.

Union Passenger Railway Company,		$103 12
United Pipe Lines,		13,281 41
West Philadelphia Passenger Railway Company,		3,706 41
West Philadelphia and Chester Railroad Company,		1,166 48
Wilmington and Northern Railroad Company,		1,238 41
Wheeling, Pittsburgh and Baltimore Railroad Company,		208 03
Wilkes-Barre and Kingston Passenger Railway Company,		82 34
Williamsport Passenger Railway Company,		78 47
West Jersey Railroad Company,		62 43
West Ward Passenger Railway Company,		8 41
West Jersey Express Company,		39 18
Alexander, R.,	Notary Public,	25
Addicks, W. H.	do.	15 43
Bailey, E. H.,	do.	16 97
Bell, H. D.,	do.	7 13
Butler, A. M.,	do.	8 06
Broadhurst, J. J.,	do.	6 33
Brewster, F. E.,	do.	1 35
Buckley F. P.,	do.	1 85
Barr, Thomas C.,	do.	4 50
Benson, L. F.,	do.	1 69
Bonsall, E.,	do.	4 35
Browne, W. H.,	do.	1 27
Breen, James S.,	do.	10 64
Boucher, Joseph,	do.	4 00
Barry, Joseph B.,	do.	4 42
Boyd, H. M.,	do.	1 60
Bell, John A.,	do.	1 61
Beesley, B. W.,	do.	3 75
Barr, James D.,	do.	3 03
Bradfield, Morris A.,	do.	1 87
Buchanan, W. G.,	do.	1 30
Bowman, E. Q.,	do.	7 37
Brobston, Joseph,	do.	201 11
Boswell, A. J.,	do.	8 35
Barth, James B. S.,	do.	2 00
Blaese, George,	do.	12 47
Bowman, John G.,	do.	12 18
Belsterling, W. F.,	do.	2 00
Cassidy, Lewis,	do.	5 50
Cloud, E. H.,	do.	4 59
Carey, Alfred L.,	do.	6 94
Carver, Charles,	do.	2 79
Carver, J. H.,	do.	2 12
Chubb, Joseph H.,	do.	2 50
Croasdale, C. W.,	do.	3 53
Cheston, T. C.,	do.	2 53
Cavin, S. E.,	do.	7 21

Revenue of the Commonwealth--Tax on Gross Receipts--Continued.

Craven, F.,	Notary Public, ...	$5 39
Conrad, George T.,	do.	14 25
Cox, E. T.,	do.	3 75
Crowson, John B.,	do.	9 90
Corcoran, James,	do.	1 55
Cregar, P. A.,	do.	5 25
Clark, Frederick T.,	do.	13 05
Cobb, E.,	do.	15 40
Dolman, John,	do.	4 59
Daniels, Benjamin,	do.	4 11
Dix, Samuel G.,	do.	5 33
Dougherty, W. W.,	do.	23 00
DeHaven, H.,	do.	5 96
Dulles, William, junior,	do.	7 26
Dixon, A. J.,	do.	2 55
DuBois, H. D.,	do.	4 08
Duffy, D. J.,	do.	6 56
Duffield, J. D.,	do.	2 00
Davis, A. B.,	do.	1 50
DuBois, H. M.,	do.	4 16
Elliott, W. T.,	do.	10 92
Engle, C. B.,	do.	40 50
Eby, Daniel,	do.	7 84
Edmunds, H. R.,	do.	1 57
Esling, Charles H. A.,	do.	82
Frick, T. W.,	do.	103 35
Flood, S. F., junior,	do.	7 06
Francis, John W.,	do.	43
Fitzpatrick, John,	do.	3 91
Ferris, A. C.,	do.	1 87
Fritz Horace,	do.	5 19
Frailey, R. T.,	do.	5 07
Fox, H. K.,	do.	8 46
Foulke, J. R.,	do.	6 54
Frankish, Joseph,	do.	7 23
Flanagan, J. R.,	do.	4 76
Grayson, F. W., junior,	do.	69
Garsed, H. E.,	do.	3 76
Gilpin, W. H.,	do.	50
Greiner, R. M.,	do.	2 80
Glenn, John A.,	do.	4 00
Goodrich, W. C.,	do.	1 24
Gibson, W. S.,	do.	6 40
Griffith, W. G.,	do.	10 14
Gimber, H. W.,	do.	2 86
Geyelin, H. L.,	do.	5 18
Guilbert, A. B.,	do.	3 27
Grice, S. L.,	do.	5 70
Good, James L.,	do.	6 07
Gerdeman, John W.,	do.	7 15
Hampton, J. W.,	do.	5 35
Huey, Samuel B.,	do.	5 10

Revenue of the Commonwealth--Tax on Gross Receipts--Continued.

Hartley, R. M.,	Notary Public, ...	$9 70
Halzman, G. H.,	do.	75
Harrity, W. F.,	do.	7 76
Hunt, Thomas J.,	do.	2 66
Haworth, Henry A.,	do.	2 33
Hibberd, W. P.,	do.	6 00
House, George,	do.	10 11
Harlan, E. S.,	do.	4 00
Hoffman, E. F.,	do.	1 72
Hilt, W. B.,	do.	4 45
Hazelhurst, Charles,	do.	1 92
Holbrook, S.,	do.	2 01
Harris, H. G.,	do.	81
Haugh, Edward,	do.	3 00
Hennershotz, A. L.,	do.	3 95
Henry, C. E.,	do.	4 25
Haines, N. R.,	do.	7 85
Haines, H. C.,	do.	4 52
Hipple, F. K.,	do.	2 92
Hindmarsh, H. E.,	do.	62
Hempstead, O. G.,	do.	2 82
Haverstick, Albert,	do.	65
Hutchinson, Robert,	do.	5 75
Humphreys, J. Y.,	do.	7 10
Hay, Peter,	do.	7 21
Junkin, J. De F.,	do.	6 55
Janney, Nathaniel E.,	do.	6 55
Jermon, J. M. R.,	do.	4 87
Jardello, J. B.,	do.	2 88
Jones, A. E.,	do.	9 70
Jacquett, James C.,	do.	5 60
Jones, Abraham H.,	do.	1 78
Knowles, C. R.,	do.	2 15
Kucker, G. W.,	do.	7 53
Kennedy, J. P.,	do.	10 55
Knowles, W. E.,	do.	9 01
Larzalere, William,	do.	1 85
Lewis, John W.,	do.	1 45
Lind, C. F.,	do.	4 11
Lynd, James F.,	do.	3 50
Lansdale, E. V.,	do.	3 00
Lukens, C. M.,	do.	38 89
Lewis, F. A.,	do.	3 83
Luff, Walter H.,	do.	55
Longcope, T. M.,	do.	1 70
LeBergen, G. W.,	do.	6 76
Luffberry, H. B.,	do.	3 75
Longacre, R. H.,	do.	2 26
Lindsay, D. S.,	do.	71
Lane, W. B.,	do.	1 00
Ledyard, W. W.,	do.	3 33
Lutz, W. F.,	do.	3 50

Revenue of the Commonwealth--Tax on Gross Receipts--Continued.

Matthews, Charles H , Notary Public,		$ 95
McLean, Archer,	do.	4 56
McGeorge, William,	do.	3 02
McGeogh, James,	do.	2 27
Massey, J. R.,	do.	16 40
McLaughlin, E. D.,	do.	1 10
Matthew, Charles, junior,	do.	2 43
Myers, William H.,	do.	6 20
Moore, J. C.,	do.	1 05
Moore, F. L.,	do.	50
McKinlay, J. S.,	do.	70
McKnight, W. M.,	do.	6 84
Morgan, Randall,	do.	4 43
Miller, C. J.,	do.	7 89
Myers, O. R.,	do.	5 40
McKenna, J. G.,	do.	2 29
Moore, B. F.,	do.	23 37
McCurdy, Robert,	do.	4 05
Marks, E. S.,	do.	3 03
Morton, J. P.,	do.	4 85
Magill, J. P.,	do.	73 40
Mercer, Joseph,	do.	14 70
Montgomery, A. J.,	do.	3 85
McGlensey, F. D.,	do.	1 00
McCartney, James,	do.	4 92
Morgan, A. H.,	do.	2 50
Nicholson, W. R.,	do.	10 11
Nicholson, Franklin,	do.	7 44
Nevin, W. L.,	do.	4 00
Newlin, H. P.,	do.	1 00
Nuttall, David R.,	do.	25
O'Hara, Isaac H.,	do.	6 29
Onix, E.,	do.	4 00
Otterson, C. H.,	do.	6 40
O'Brien, James A.,	do.	1 23
Okie, Frank B.,	do.	3 75
Oddy, L. F.,	do.	6 83
O'Donnel, P.,	do.	5 10
Prichard, Frank P.	do.	7 95
Phillips, James S.,	do.	3 03
Paxson, W. B.,	do.	2 95
Pugh, E. F.,	do.	16 15
Power, W. J.,	do.	1 00
Paulson, Erastus,	do.	70
Paulding, Tatnall,	do.	2 26
Petit, James R,	do.	11 26
Polez, Henry,	do.	25 91
Perot, J. S.,	do.	3 69
Paulus, Henry,	do.	3 25
Page, J. F., junior,	do.	2 40
Perdriaux, Emile J.,	do.	6 76
Prosser, Thomas B.,	do.	8 35

Revenue of the Commonwealth--Tax on Gross Receipts--Continued.

Paxson, E. J.,	Notary Public, ...	$6 00
Porter, T. A.,	do.	6 71
Quinn, John R.,	do.	4 92
Remak, S.,	do.	3 03
Rees, John,	do.	1 54
Rutherford, A. P.,	do.	197 38
Reed, George W.,	do.	7 85
Rogers, John,	do.	2 00
Roche, H. P.,	do.	1 25
Roberts, George W.,	do.	3 77
Reed, Robert S.,	do.	4 77
Rand, T. T.,	do.	19 61
Reinstein, Alexander,	do.	5 86
Rodgers, John,	do.	10 03
Rickey, Alexander,	do.	4 58
Ridings, J. M.,	do.	8 54
Ramsey, Alexander,	do.	9 91
Russel, Charles S.,	do.	13
Ramberger, H. G. O.,	do.	3 10
Snyder, E. J.,	do.	2 30
Strawbridge, W. C.,	do.	1 45
Sobenheimer, Frank A.,	do.	6 39
Steelman, Charles H.,	do.	30 76
Shallcross, John,	do.	21 95
Smith, Henry,	do.	7 45
Souder, Edward H.,	do.	2 90
Stoever, W. C.,	do.	7 74
Smith, W. R.,	do.	7 52
Stevenson, James H.,	do.	2 45
Shryock, W. K.,	do.	14 50
Shallcross, W. H.,	do.	2 62
Sandberg, Joseph,	do.	50
Scott, H. J.,	do.	3 81
Shoemaker, J. G.,	do.	96
Stevenson, F. R.,	do.	2 55
Simpson, R. N.,	do.	3 22
Shallcross, A. C.,	do.	2 00
Shirley, G. W.,	do.	5 79
Sorber, C. K.,	do.	2 12
Sharp, William,	do.	6 93
Snyder, C. W.,	do.	1 55
Stauffer, W. K.,	do.	7 52
Simpson, L. M.,	do.	1 25
Stewart, J. W.,	do.	47
Satterthwaite, B. C.,	do.	8 30
Sullivan, G. S.,	do.	6 45
Sparhawk, C. W.,	do.	22 68
Sparhawk, John,	do.	7 27
Smith, J. A.,	do.	6 07
Shultz, H. R.,	do.	9 08
Scherf, C. C.,	do.	3 36
Sylvester, F.,	do.	1 05

Revenue of the Commonwealth--Tax on Coal Companies.

Stout, A. G.,	Notary Public, ...	$11 44	
Stewart, A.,	do.	11 50	
Scott, Theodore T.,	do.	11 27	
Sibbs Samuel S.,	do.	2 25	
Seymour, E. B.,	do.	4 77	
Sparhawk, Samuel, junior,	do.	9 84	
Simms, John C., junior,	do.	23 85	
Snyder, A. F.,	do.	1 09	
Thurston, George W.,	do.	20 85	
Taylor, C. B.,	do.	2 65	
Taylor, S.,	do.	11 67	
Taylor, John,	do.	2 53	
Towson, W. G.,	do.	5 49	
Toland, W. S.,	do.	4 94	
Thomas, Robert,	do.	5 22	
Thompson, F. J.,	do.	3 15	
Williams, E. D.,	do.	4 25	
Wiltbank, T. S.,	do.	3 84	
Wilkinson, Charles W.,	do.	11 59	
Weir, William B.,	do.	34 35	
Wheeler, J. H.,	do.	4 69	
Weiss, C. H.,	do.	7 23	
Webb, F. F.,	do.	6 64	
Weidersheimer, J. A.,	do.	1 67	
Williamson, E. H.,	do.	97 75	
Wrigley, E.,	do.	2 48	
Winship, R.,	do.	3 44	
Wright, R. L.,	do.	10 00	
Wagoner, B. F.,	do.	7 50	
Wolfe, James H.,	do.	7 96	
Walton, H. F.,	do.	48	
Williams, S. W.,	do.	2 38	
Weston, Roswell,	do.	4 70	
White, Charles H.,	do.	1 50	
Yerger, Harry B.,	do.	4 21	
Ziegler, Eugene,	do.	3 50	
Zane, Andrew, junior,	do.	2 08	
Ziegler, C. F.,	do.	1 49	
			$656,025 94

4. Tax on Coal Companies.

Alliance Coal Mining Company, ...	$607 80
Anthracite Coal Company, ...	2 92
Blossburg Coal Company, ...	9,750 68
Buck Mountain Coal Company, ...	3,878 40
Bells Gap Railroad Company, ...	2,274 33
Beaver Branch Coal Company, ...	127 90
Blair Iron and Coal Company, ...	50 17
Bellefonte and Snow Shoe Railroad Company,	2,136 00
Big Black Creek Improvement Company, . .	13,554 61
Buffalo Coal Company, ...	2,537 90

Revenue of the Commonwealth—Tax on Coal Companies—Continued.

Butler Colliery Company,	$1,484 72
Black Creek Improvemement Company,	6,579 63
Beaver Run Coal Company,	387 06
Cambria Iron Company,	1,394 15
Chevington and Bunn Coal Company,	472 79
Connellsville Gas Coal Company,	1,428 14
Cumberland and Elk Lick Coal Company,	2,489 63
Coal Ridge Improvement and Coal Company,	310 13
Delaware Coal Company,	27 50
Diamond Coal Land Company,	1,782 47
Duncan Coal Company,	13 92
Delaware and Hudson Canal Company,	78,739 38
Delano Land Company,	5,388 79
Delaware, Lackawanna and Western Railroad Company,	72,923 20
Decatur Coal Company,	941 46
Ebervale Coal Company,	5,749 89
Enterprise Coal Company,	2,634 22
Fort Pitt Coal Company,	530 77
Franklin Coal Company,	4,083 47
Fulton Coal Company,	104 97
Fallbrook Coal Company,	7,517 46
Fairmount Coal Company,	2,073 92
Girard Mammoth Coal Company,	1,567 63
Glenn White Coal and Lumber Company,	166 05
Green Ridge Coal Company,	99 24
Hillside Coal and Iron Company,	9,739 84
Highland Coal Company,	5,379 63
Huntingdon and Broad Top Mountain Railroad and Coal Company,	74 94
Imperial Coal Company,	1,662 90
Kingston Coal Company—Limited,	6,067 28
Keystone Coal and Manufacturing Company,	3,049 68
Kittanning Coal Company,	3,210 33
Keystone Coal Company—Limited,	43 86
Keystone Coal Company,	1,614 27
Lehigh and Wilkes-Barre Coal Company,	60,000 00
Loyalhanna Coal and Coke Company,	2,209 11
Lackawanna Iron and Coal Company,	1,246 26
Locust Mountain Coal and Iron Company,	4,574 04
Locust Gap Improvement Company,	3,412 72
Lykens Valley Coal Company,	4,417 09
Lehigh Valley Coal Company,	28,601 49
Lehigh Valley Railroad Company,	2,398 32
Lehigh Coal and Navigation Company,	14,856 16
Mahoning Coal Company,	2,354 27
Mercer Mining and Manufacturing Company,	2,242 12
Mansfield Coal and Coke Company,	2,251 62
Mercer Iron and Coal Company,	2,140 14
Mammoth Vein Coal and Iron Company,	5 86
Moshannon Coal Company,	1,656 98
Mineral Railroad and Mining Company,	9,523 59

Revenue of the Commonwealth--Tax on Coal Companies--Continued.

McIntyre Coal Company,	$4,967 02	
Morris Run Coal Mining Company,	6,822 24	
New Castle Railroad and Mining Company,	1,154 51	
New York and Lehigh Coal Company,	3,971 48	
Northwestern Mining and Exchange Company,	3,059 85	
National Coal Company—Limited,	417 53	
New York and Cleveland Gas Coal Company,	9,260 12	
Oak Ridge Coal Company—Limited,	922 15	
Oil City and Ridgeway Railroad and Mining Company,	620 10	
Philadelphia and Reading Coal and Iron Company,	175,444 13	
Pittsburgh Coal and Mining Company,	6,283 11	
Pennsylvania Coal Company,	35,785 59	
Penn Gas Coal Company,	15,971 91	
Pittsburgh and Castle Shannon Railroad Company,	5,177 88	
Pittsburgh and Connellsville Gas Coal and Coke Company,	4,280 10	
Philadelphia Coal Company,	15,995 26	
Pittston Coal Company,	1,800 77	
Pond Creek Coal Company—Limited,	128 10	
Powers, Brown & Co.,	358 98	
Roaring Brook Coal Company,	22 26	
Rockhill Iron and Coal Company,	956 22	
South Fork Coal and Iron Company,	970 17	
St. Nicholas Coal Company,	8,153 51	
St. Marys Coal Company,	2,126 37	
State Line and Sullivan Railroad Company,	774 42	
Stout Coal Company,	2,304 22	
Shafton Coal Company,	510 00	
Summit Branch Railroad Company,	7,197 98	
Susquehanna Coal Company,	20,473 69	
Suffolk Coal Company,	2,371 59	
Schrader Mining and Manufacturing Company,	4,993 86	
Saltsburg Coal Company,	2,215 08	
South-West Coal Company—Limited,	714 45	
Summit Coal Company,	2 38	
School Fund Coal Association—Limited,	158 34	
Tremont Coal Company,	562 88	
Towanda Coal Company,	2,898 96	
Upper Lehigh Coal Company,	9,809 10	
Union Improvement Company,	29,548 20	
Waverly Coal and Coke Company,	1,732 92	
Westmoreland Coal Company,	13,267 32	
Warrior Run Mining Company,	272 13	
Youngstown Coke Company—Limited,	138 48	
		$811,139 16

5. Tax on Bank Stocks.

Armstrong county,	$705 38
Bradford county,	1,404 31
Butler county,	213 31
Crawford county,	1,580 04
Clarion county,	352 69
Delaware county,	1,918 62
Franklin county,	324 47
Lehigh county,	3,656 67
Lackawanna county,	1,689 74
Monroe county,	282 15
Mifflin county,	253 94
Philadelphia city, for 1877 and 1878,	3,890 25
Susquehanna county,	255 40
Wyoming county,	296 10
York county,	6,779 68
Ashley Savings Bank, Luzerne,	213 47
Allegheny National Bank, Pittsburgh,	2,200 00
Anchor Savings Bank, Pittsburgh,	176 00
Annville National Bank,	200 00
Arsenal Bank, Pittsburgh,	132 00
Bank of North America,	5,920 00
Beaver County Banking and Safe Deposit Association,	142 50
Butler Savings Bank,	342 00
Bank of Pittsburgh,	6,897 00
Bradford National Bank,	570 00
Braddocks Trust Company,	192 00
Burgettstown National Bank,	320 00
Bloomsburg Banking Company,	131 23
County National Bank, Clearfield,	570 00
Consolidation National Bank, Philadelphia,	1,742 00
City National Bank, Philadelphia,	2,338 00
Catawissa Deposit Bank,	285 00
Corry National Bank,	570 00
Clarion County Bank,	236 58
City National Bank, Williamsport,	570 00
Central National Bank, Philadelphia,	4,427 50
Citizens National Bank, Warren,	285 00
Corn Exchange National Bank, Philadelphia,	2,935 00
City Savings Bank, Pittsburgh,	570 00
Columbia National Bank,	2,935 00
Carlisle Deposit Bank,	570 00
Citizens' National Bank, Pittsburgh,	3,648 00
Citizens' National Bank, Towanda,	855 00
Centennial National Bank, Philadelphia,	1,176 00
Commonwealth National Bank, Philadelphia,	499 20
Citizens' National Bank, Ashland,	204 00
Commercial National Bank of Pennsylvania,	4,163 40
Central Bank, Pittsburgh,	400 00
Doylestown National Bank,	598 50
Dollar Savings Bank, Waynesburg,	142 50

Revenue of the Commonwealth--Tax on Bank Stocks--Continued.

Delaware County National Bank,	$1,742 00
Downingtown National Bank,	570 00
Danville National Bank,	1,148 00
Dillsburg National Bank,	285 00
Diamond National Bank, Pittsburgh,	720 00
Duquesne National Bank, Pittsburgh,	640 00
Eighth National Bank, Philadelphia,	1,593 50
Easton National Bank,	2,935 00
Exchange National Bank, Pittsburgh,	5,952 00
Erie Dime Savings and Loan Company,	697 68
First National Bank, Reading,	999 50
First National Bank, Montrose,	285 00
First National Bank, Conneautville,	570 00
First National Bank, Media,	570 00
First National Bank, Brownsville,	427 50
First National Bank, Shippensburg,	427 50
First National Bank, Lebanon,	285 00
First National Bank, Mechanicsburg,	570 00
First National Bank, Lock Haven,	1,029 20
First National Bank, Union Mills,	285 04
First National Bank, Newtown,	570 00
First National Bank, McKeesport,	381 90
First National Bank, Clearfield,	570 00
First National Bank, Scranton,	1,148 00
First National Bank, Greencastle,	570 00
First National Bank, Corry,	570 00
First National Bank, Washington,	855 00
First National Bank, Glen Rock,	427 50
First National Bank, Wellsboro',	570 00
First National Bank, Carbondale,	627 00
First National Bank, Mount Pleasant,	592 80
First National Bank, York,	1,742 00
First National Bank, Newville,	570 00
First National Bank, Huntingdon,	570 00
First National Bank, Blairsville,	456 00
First National Bank, Warren,	570 00
First National Bank, Allegheny,	2,968 00
First National Bank, Bellefonte,	570 00
First National Bank, Waynesboro,	427 50
First National Bank, Mahanoy,	456 00
First National Bank, Lehighton,	427 50
First National Bank, Pittston,	2,935 00
First National Bank, Hanover,	1,611 32
First National Bank, Plymouth,	570 00
First National Bank, Tarentum,	285 00
First National Bank, North East,	285 00
First National Bank, Columbia,	1,148 00
First National Bank, Birmingham,	570 00
First National Bank, Gettysburg,	570 00
First National Bank, Pittsburgh,	3,300 00
First National Bank, Tamaqua,	360 00
First National Bank, Conshohocken,	800 00

Revenue of the Commonwealth--Tax on Bank Stocks--Continued.

First National Bank, Muncy,	$950 00
First Natiónal Bank, Sunbury,	1,148 00
First National Bank, Danville,	855 00
First National Bank, Sharon,	712 50
First National Bank, Bloomsburg,	285 00
First National Bank, Johnstown,	342 00
First National Bank, Norristown,	855 00
First National Bank, Erie,	855 00
First National Bank, New Castle,	855 00
First National Bank, Selinsgrove,	570 00
First National Bank, Franklin,	570 00
First National Bank, Mauch Chunk,	2,338 00
First National Bank, Wilkes-Barre,	2,188 75
First National Bank, Strasburg,	456 00
First National Bank, Marietta,	570 00
First National Bank, Towanda,	712 50
First National Bank, Milton,	570 00
First National Bank, Connellsville,	285 00
First National Bank, Berwick,	427 50
First National Bank, Williamsport,	1,652 61
First National Bank, Mercer,	684 00
First National Bank, Philadelphia,	5,920 00
First National Bank, Indiana,	1,148 00
First Fational Bank, Lansdale,	570 00
First National Bank, Freeport,	285 00
First National Bank, Lancaster,	1,207 40
First National Bank, Kittanning,	1,148 00
First National Bank, Clarion,	570 00
First National Bank, West Chester,	1,148 00
First National Bank, Susquehanna Depot,	570 00
First National Bank, Athens,	570 00
First National Bank, West Greenville,	712 50
First National Bank, Mount Joy,	570 00
First National Bank, Girard,	570 00
First National Bank, Hollidaysburg,	200 00
First National Bank, Minersville,	200 00
First National Bank, Altoona,	630 00
First National Bank, Chester,	480 00
First National Bank, Wrightsville,	648 00
First National Bank, Easton,	2,112 00
First National Bank, Bethlehem,	1,200 00
Farmers National Bank, Bucks county,	525 66
Farmers National Bank, Reading,	2,338 12
Farmers and Mechanics National Bank, Mercer,	456 00
Farmers National Bank, Lancaster,	2,636 50
Farmers and Mechanics National Bank, Philadelphia,	11,890 00
Farmers Bank, Carlisle,	285 00
Farmers and Mechanics National Bank, Phœnixville,	855 00
Fifth National Bank, Pittsburgh,	400 00
Farmers National Bank, York,	1,148 00

Revenue of the Commonwealth--Tax on Bank Stocks--Continued.

Farmers Deposit National Bank,	$1,742 00
Fort Pitt National Bank, Pittsburgh,	840 00
Farmers National Bank, Pennsburg,	285 00
Fourth National Bank, Pittsburgh,	1,080 00
Farmers Bank, Harrisburg,	320 00
Farmers and Mechanics Bank, Sharpsburg,	150 28
Farmers and Mechanics Bank, Pittsburg,	529 04
Freehold Bank, Pittsburgh,	640 00
Girard National Bank,	5,920 00
German National Bank, Millerstown,	285 00
Greenville National Bank,	627 00
Gettysburg National Bank,	827 36
German National Bank, Pittsburgh,	1,445 00
Germania Savings Bank,	480 00
German Savings Institution, Erie,	148 10
Girard Bank, Allegheny,	242 00
German National Bank,	560 00
Hanover Saving Fund Society,	285 00
Hazleton Savings Bank,	171 00
Honesdale National Bank,	1,742 00
Harmony National Bank,	285 00
Hatboro' National Bank,	296 40
Harmony Savings Bank,	88 92
Harrisburg National Bank,	1,742 00
Harrisburg Savings Bank,	93 12
Humboldt Safe Deposit and Trust Company, Erie,	94 57
Indiana County Deposit Bank,	570 00
Iron City National Bank, Pittsburgh,	2,338 00
Iron and Glass Dollar Savings Bank,	300 00
Jefferson County National Bank,	285 00
Jenkintown National Bank,	399 00
Jonestown Bank,	160 00
Keystone National Bank, Philadelphia,	320 00
Keystone National Bank, Erie,	1,445 00
Kensington National Bank, Philadelphia,	1,445 00
Lawrence Bank, Pittsburgh,	456 00
Lewisburg National Bank,	570 00
Lycoming National Bank,	570 00
Lebanon National Bank,	1,148 00
Lebanon Dime Savings Institution,	142 50
Lehigh Valley National Bank,	1,742 00
Lancaster County National Bank,	1,742 00
Lumbermans National Bank, Williamsport,	570 00
Littlestown Savings Institution,	200 00
Miners Savings Bank, Wilkes-Barre,	855 00
Marine National Bank, Erie,	855 00
Milton National Bank,	570 00
Montgomery National Bank,	2,338 00
Miners and Mechanics Savings Bank, Carbondale,	285 00
Merchants National Bank, Meadville,	400 00

Revenue of the Commonwealth—Tax on Bank Stocks—Continued.

Miners and Mechanics Loan and Banking Association,	$235 27
Monongahela National Bank, Brownsville,	1,140 00
Miners Savings Bank,	342 00
Merchants and Manufacturers National Bank,	3,520 00
Mechanics National Bank, Pittsburgh,	2,935 00
Merchants and Mechanics Bank, Scranton,	1,445 00
Mifflin County National Bank,	570 00
Metropolitan National Bank, Pittsburgh,	536 00
Miners Deposit Bank, Lykens,	200 00
Marine National Bank, Pittsburgh,	720 00
Manheim National Bank,	540 00
Manufacturers National Bank, Philadelphia,	3,749 60
Manayunk Bank,	200 00
Masonic Bank,	560 00
Manufacturers National Bank,	140 00
Mifflinburg Bank,	255 70
Mechanics National Bank, Philadelphia,	3,120 00
Myerstown Bank,	200 00
Merchants Bank of Easton,	15 00
Merchants Exchange Bank, Philadelphia,	400 00
Mount Carmel Savings Bank,	80 00
Miners Bank, Summit Hill,	80 00
Miners National Bank, Pottsville,	2,000 00
National Bank, Chambersburg,	1,504 40
National Bank of Lawrence County,	855 00
National Bank of Germantown,	1,148 00
National Bank of Chester County,	1,296 50
National Bank of Northern Liberties,	2,935 00
National Bank of Beaver County,	1,148 00
National Bank, Kutztown,	285 00
National Union Bank, Reading,	1,148 00
National Bank, Phœnixville,	1,148 00
National Bank of Middletown,	570 00
National Bank of Pottstown,	1,742 00
National Security Bank, Philadelphia,	1,030 00
National Bank, Chester Valley,	1,148 00
National Bank, Waynesburg,	855 00
National Bank, Schwenksville,	570 00
Northampton County National Bank,	763 80
Nations Bank for Savings, Allegheny,	368 00
National Bank of the Republic, Philadelphia,	1,640 00
National Bank of Spring City,	624 00
National Bank of Commerce,	1,040 00
National Bank of Catasauqua,	1,866 67
National Bank of Oxford,	530 00
Odd Fellows Savings Bank, Pittsburgh,	570 00
Oxford Banking Company,	245 68
Penn National Bank,	2,935 00
Peoples Bank, Wilkes-Barre,	1,445 00
Philadelphia National Bank,	8,905 00

Revenue of the Commonwealth—Tax on Bank Stocks—Continued.

Pittsburgh Bank for Savings,	$427 50
Peoples Bank of Fayette County,	285 00
Penn Bank, Pittsburgh,	1,445 00
Peoples Saving Bank, Pittston,	570 00
Perkiomen National Bank,	570 00
Plymouth Savings Bank,	142 50
Peoples Savings Bank of Pittsburgh,	1,254 00
Peoples National Bank, Pittsburgh,	4,000 00
Pittsburgh National Bank of Commerce,	2,000 00
Parker Savings Bank,	285 00
Pennsylvania National Bank,	760 00
Peoples Bank,	600 00
Pennsylvania National Bank, Pottsville,	40 00
Peoples Savings Bank of Erie county,	52 64
Quakertown National Bank,	570 00
Quakertown Savings Bank,	57 00
Real Estate Savings Bank, Pittsburgh,	47 31
Savings Institution of the city of Williamsport,	63 84
Shamokin Banking Company,	285 00
Southwark National Bank,	1,445 00
Second National Bank, Mauch Chunk,	855 00
Second National Bank, Wilkes-Barre,	2,636 50
Safe Deposit Bank, Pottsville,	570 00
Second National Bank, Titusville,	1,742 00
Shackamaxon Bank,	706 80
Second National Bank, Erie,	1,742 00
Second National Bank, Mechanicsburg,	285 00
Scranton Savings Bank,	538 65
Stroudsburg National Bank,	570 00
Sharon National Bank,	1,148 00
Second National Bank, Philadelphia,	1,623 20
Shoe and Leather Bank, Pittsburgh,	400 00
Second National Bank, Pittsburgh,	1,260 00
Seventh National Bank, Philadelphia,	840 00
Spring Garden Bank,	551 76
Shrewsbury Savings Bank,	60 00
Second National Bank, Allegheny,	720 00
Savings Bank Trust Company,	136 94
Scranton City Bank,	73 74
Sixth National Bank, Philadelphia,	624 00
Tradesmens National Bank, Philadelphia,	1,090 00
Third National Bank, Scranton,	1,148 00
Third National Bank, Pittsburgh,	2,500 00
Twenty-second Ward Bank, Philadelphia,	199 50
Tamaqua Banking and Trust Company,	130 48
Tradesmans National Bank,	1,856 00
Third National Bank, Philadelphia,	600 00
Union National Bank, Souderton,	855 00
Union National Bank, Lewisburg,	570 00
Union National Bank, Mount Joy,	712 50
Union National Bank, Pittsburgh,	1,445 00
Union National Bank, Philadelphia,	2,146 23

Valley National Bank, Lebanon,	$570 00	
Wayne County Savings Bank,	285 00	
West Branch National Bank, Williamsport,	570 00	
Warren Savings Bank,	285 00	
Wilkes-Barre Deposit and Savings Bank,	855 00	
Western National Bank,	2,338 00	
Wyoming National Bank,	855 00	
Williamsport National Bank,	570 00	
Watsontown Bank,	342 00	
Wyoming National Bank, Tunkhannock,	570 00	
Western National Bank, York,	570 00	
West End Savings Bank, Pittsburgh,	187 80	
Youghiogheny Bank, Connellsville,	285 00	
York National Bank,	2,935 00	
York County National Bank,	1,742 00	
		$339,559 87

6. Tax on net Earnings or Income.

Appollo Savings Bank,	$32 65
Austin, J. B.,	21 08
Alexander & Co.,	252 25
Arnold, F. K., & Co.,	29 34
American Wood Paper Co.,	5,409 88
Price, P. H., & Co.,	258 37
Benson & Brotherton,	45 69
Battles, R. S.,	7 46
Bair & Shenk,	37 99
Biddle, Thomas A., & Co.,	1,033 34
Bentel, P., & Co.,	18 39
Barclay, Thomas J.,	118 50
Barney, C. D., & Co.,	1,006 43
Bioren & Co.,	115 84
Borie, C. & H.,	379 04
Bedford County Bank,	25 55
Brownsville Deposit and Discount Bank,	157 89
Blair County Banking Company,	100 01
Ball & Colt,	22 92
Bowen & Fox,	1,435 62
Borden, Henry, & Co.,	90 85
Brown Brothers & Co.,	489 57
Connelly, Harry,	27 75
Curwensville Bank,	204 45
Capp, John C., & Son,	53 75
Citizens Banking Company,	18 37
Clark, E. W., & Co.,	3,227 39
Cassatt & Co.,	373 42
Centre County Banking Association,	94 43
Coudersport Bank,	37 07
Dyer, Samuel A.,	51 00
Drexel & Co.,	5,674 44
Dick, James A.,	72 64

Revenue of the Commonwealth--Tax on Net Earnings or Income--Continued.

Delamater & Co.,	$90 85
DeHaven & Townsend,	750 00
Darlington, Smedley,	112 80
Dibert, John, & Co.,	51 05
Discount and Deposit Bank, Clarion,	42 19
Dunn Brothers,	185 36
Dick, J. R., & Co.,	170 68
Emery, Freed, & Co.,	142 42
Emlenton Bank,	146 84
Economy Savings Institution,	1,047 24
Elk County Banking Company,	93 09
Exchange Bank, Franklin,	205 56
Elliott Sons & Co.,	210 00
Exchange Bank, Parker,	99 43
Emery, T. S.,	2 32
Edinboro' Savings Bank,	4 84
Evans, S. R.,	28 71
Farmers and Miners Deposit Bank, Irwin Station,	37 76
Fox, John E., & Co.,	1,404 55
Fisher & Brother,	151 58
Freeport Deposit Bank,	13 41
Fenn, S. P.,	1 62
Fell, Henry L., & Brother,	92 14
Farmers Bank, Indiana,	171 86
Farmers Bank, Mercersburg,	7 81
Farmers and Merchants Bank, Saltsburg,	60 08
Fell, Wray, & Co,	110 33
Fitzpatrick, John,	6 00
Farmers Bank, Elizabethtown,	19 04
Grandon Brothers,	160 12
Glendenning, Robert, & Co.,	432 90
Gaw, H. L., & Co.,	417 78
Gordon, Monges, & Co.,	68 60
Gaylord, Curtis, & Co.,	24 09
Gamble, John K.,	1 75
German Savings and Deposit Bank,	97 67
Hoopes, R. E. & H.,	5 46
Haines, E. D., & Co.,	53 88
Hyde, Hall, & Co.,	34 99
Hallowell, W. P.,	68 82
Heberton, G. & W. Y.,	70 37
Hummelstown Bank,	30 00
Hopper, William G., & Co.,	121 96
Huplet, John,	17 67
Holmes, N., & Son,	516 10
Hickling, G. M., & Co.,	37 29
Invilliers, C. D., & Co.,	135 00
Jackson, Woodin & Jackson,	30 00
Jenney, N. E.,	14 31
Jamison, B. K., & Co.,	1,817 25
Jersey Shore Banking Company,	168 00

Revenue of the Commonwealth--Tax on Net Earnings or Income--Continued.

Keene, Bodine & Co.,	$1,428 58
Keene, Newbold & Co.,	74 25
Kelley, J. L., & A.,	39 24
Leechburg Banking Company,	54 89
Lukens & Montgomery,	40 29
Lawson, Thomas L., & Sons,	105 00
Lloyd, W. H., & Co.,	180 00
Levy, S. L.,	81 25
Lippincott, H. W.,	1 03
Loflin, William I.,	3 74
Littleton, W. E.,	1 73
Meade, George,	17 01
Mount Pleasant Bank,	72 10
Mutual Assurance Company,	1,207 80
Mechanics Bank, Harrisburg,	300 00
Moelling & Autereith,	9 97
Matthews, E. W.,	13 89
Miller, James M.,	55 80
Mellon, T., & Sons,	188 83
Moore, Simpson & Co.,	129 16
Markoe & Bro.,	493 67
Montgomery, William,	1 32
Morgan, W. C., & Co.,	47 26
Meadville Savings Bank,	6 88
Moss, John, Junior,	46 05
Mitchell, F. W., & Co.,	739 33
Newbold, W. H., Son & Co.,	470 87
Narr & Gerlach,	282 00
Orr, James L.,	3 39
Oil City Savings Bank,	224 76
Oberge, C. H.,	58 65
Pardee, Markle & Grier,	91 44
Pomeroy Brothers,	77 33
Parkhurst, J., & Co.,	16 37
Park, Smith & Co.,	65 63
Peale, W. J.,	21 30
Philson, Black & Co.,	5 67
Peoples Savings Bank, McKeesport,	93 29
Philipsburg Banking Company,	126 66
Philadelphia Contributionship Fire Insurance Company,	2,799 04
Philson, S., & Co.,	18 83
Paxson, F., & Co.,	173 29
Pierce, W. C.,	35 90
Pleasantville Bank,	23 46
Prospect Savings Bank,	77 73
Peoples Savings Bank, Meadville,	36 66
Peoples Savings Bank, Monongahela City,	73 62
Pratt, D. T.,	31 79
Reed, McGrann & Co.,	52 99
Reese, E. L.,	12 00
Roberts, Edward,	119 70

Revenue of the Commonwealth--Tax on Net Earnings or Income--Continued.

Ralston, J., & Co.,	$30 00	
Reynolds, W. F., & Co.,	288 90	
Ridgeway Bank,	3 07	
Rusling, William,	9 00	
Raiber, N.,	4 00	
Rutter, Newhall & Co.,	58 97	
Ross & Williams,	75 84	
Robinson Brothers,	340 13	
Reed & Henderson,	46 80	
Robinson, E. J.,	19 53	
Smith, W. & P.,	1,377 95	
Shelmerdine, W. H.,	69 14	
Seal, Lewis,	51 52	
Semple & Jones,	350 08	
Saltsburg Bank,	23 35	
Somerset County Bank,	26 73	
Sailer & Stevenson,	667 78	
Short, Blaine & Co.,	22 29	
Smith, D. C. W., & Co.,	151 78	
Sylvester, F.,	6 00	
Seely, Morgan,	2 02	
Savings Bank of New Milford,	1 26	
Smith, E. K., & Co.,	59 50	
St. John, H. H.,	8 83	
St. Petersburg Savings Bank,	48 92	
Safe Deposit Company, Pittsburgh,	113 93	
Smith, Charles & Sons,	2,252 92	
Thomas & Shoemaker,	694 71	
Townsend, Wheelen & Co.,	458 62	
Trotter, J. H.,	50 43	
Tuna Valley Bank,	155 70	
Tidioute Savings Bank,	167 17	
Thompson, Bell & Co.,	41 76	
Thomas, S. H.,	179 22	
Tevis, W. H. & Co.,	888 69	
Twibill, Thomas P.,	3 00	
Union Bank, Huntingdon,	234 00	
Watmugh, J. G., & Co.,	44 65	
Walker, Boreau & Co.,	598 41	
Weiser, Son & Carl,	108 68	
Wiltbank, H. H.,	4 68	
Walter, A. K.,	21 00	
Wilber, E. P. & Co,	253 64	
Worthington, J. K.,	13 39	
Watt, J. A. & Co.,	22 22	
Workingmens Savings Bank,	40 33	
Weed, F. R. & Co.,	83 25	
Young, James B. & Co.,	175 63	
		$51,403 23

7. Tax on Gross Premiums.

American Life Insurance Company,	$2,249 28
American Fire Insurance Company,	311 73
Armenia Fire Insurance Company,	265 76
Allegheny Insurance Company,	135 90
Artisans Insurance Company,	77 06
Allemania Fire Insurance Company,	199 65
Bucks County Contributionship,	28 86
Boatmens Fire and Marine Insurance Company, Pittsburgh,	410 03
Birmingham Fire Insurance Company,	152 55
Ben Franklin Insurance Company,	160 03
Cash Insurance Company,	82 61
City Insurance Company, Pittsburgh,	451 19
Citizens Insurance Company,	202 74
Commercial Insurance Company,	13 45
Delaware Mutual Safety Insurance Company,	2,631 62
Enterprise Insurance Company,	146 92
Farmers Fire Insurance Company, York,	2,076 10
Fire Insurance Company of the County of Philadelphia,	126 17
Federal Insurance Company,	12 20
Fire Association of Philadelphia,	1,472 40
Girard Life Insurance, Annuity and Trust Company,	347 98
German Fire Insurance Company,	57 30
German American Insurance Company,	111 32
German Fire Insurance Company, Pittsburgh,	647 72
Humboldt Fire Insurance Company,	92 86
Insurance Company of the State of Pennsylvania,	836 88
Insurance Company of North America,	5,728 49
Jefferson Fire Insurance Company, Philadelphia,	57 29
Lumbermans Insurance Company,	326 48
Lykens Valley Mutual Insurance Company,	13 09
Mutual Fire Insurance Company, Germantown,	211 49
Manayunk Insurance Company,	67 92
Mutual Assurance Company,	51 56
Manufacturers and Merchants Insurance Company, Pittsburgh,	294 09
Mutual Fire Insurance Company, Philadelphia,	48 62
Monongahela Insurance Company,	111 77
Mechanics Insurance Company, Philadelphia,	106 76
National Insurance Company,	171 67
Pittsburgh Insurance Company,	174 78
Peoples Insurance Company, Pittsburgh,	216 04
Pennsylvania Company for Insurance on Lives and Granting Annuities,	81 88
Pennsylvania Insurance Company, Pittsburgh,	192 89
Philadelphia Contributionship for the Insurance of Houses from Loss by Fire,	107 75

Revenue of the Commonwealth--Tax on Foreign Insurance Companies.

Pennsylvania Fire Insurance Company, . . .	$398 90	
Penn Mutual Life Insurance Company, . . .	5,345 75	
Provident Life and Trust Company, . . .	5,976 60	
Real Estate Title Insurance Company, . .	50 65	
Reliance Insurance Company, ...	226 36	
Reading Fire Insurance Company, ...	175 92	
Rochester Insurance Company, ...	338 67	
Spring Garden Fire Insurance Company, . .	305 91	
Sun Fire Insurance Company, Philadelphia, .	54 22	
Teutonia Insurance Company of Allegheny, .	148 09	
Teutonia Fire Insurance Company, . . .	125 40	
Union Insurance Company, Philadelphia, . .	669 86	
Union Insurance Company, Pittsburgh, . .	108 20	
United Firemens Insurance Company,	1,314 72	
United States Plate Glass Insurance Company,	40 56	
Western Insurance Company, ...	269 19	
York County Mutual Insurance Company, . .	49 41	
		$36,861 29

8. Tax on Foreign Insurance Companies.

Ætna Insurance Company, Hartford, ...	$6,595 47
Albany Insurance Company, Albany, New York,	77 83
American Insurance Company, Newark, . . .	141 61
American Exchange Fire Insurance Company, New York, ...	33 21
Atlantic Fire and Marine Insurance Company, Rhode Island, ...	43 08
American Fire Insurance Company, New York,	40 61
Aurora Fire and Marine Insurance Company, Cincinnati, ...	236 68
American Central Insurance Company, St. Louis, ...	332 18
Amazon Insurance Company, ...	28 43
Ætna Life Insurance Company, . . .	6,082 49
Buffalo Insurance Company, New York, . . .	118 09
Buffalo German Insurance Company, . .	543 19
Brooklyn Life Insurance Company, New York,	860 65
Berkshire Life Insurance Company, Massachusetts, ...	1,674 54
British American Assurance Company,	1,213 55
British and Foreign Marine Insurance Company, Liverpool, . .	34 62
Citizens Insurance Company, St. Louis, . . .	162 91
Commerce Insurance Company, Albany,	67 92
Connecticut Fire Insurance Company, Hartford,	428 69
Columbia Fire Insurance Company, New York,	211 41
Citizens Insurance Company, New York,	282 93
Continental Life Insurance Company, Hartford,	651 80
Confiance Fire Insurance Company, Paris, .	382 59
Continental Insurance Company, New York, .	1,416 22
Clinton Fire Insurance Company, New York,	141 46

Revenue of the Commonwealth--Tax on Foreign Insurance Companies--Continued.

ommercial Fire Insurance Company, New York,	$243 49
Commercial Union Assurance Company, London,	1,939 03
Commonwealth Insurance Company, Boston,	717 21
Connecticut General Life Insurance Company,	580 91
Connecticut Mutual Life Insurance Company,	11,745 66
Charter Oak Life Insurance Company, Hartford,	2,875 63
Dwelling House Insurance Company, Boston,	2 61
Equitable Fire and Marine Insurance Company, Providence,	188 24
Exchange Fire Insurance Company, New York,	110 19
Elliot Insurance Company, Boston,	134 95
Equitable Life Assurance Society of the United States,	8,499 69
Firemans Insurance Company,	104 63
Firemans Insurance Company, Newark,	107 47
Farragut Fire Insurance Company, New York,	162 93
Franklin Insurance Company, Columbus,	54 72
Firemans Trust Insurance Company,	83 40
Firemens Fund Insurance Company, California,	163 68
Franklin Insurance Company, Boston,	90 69
Fairfield Fire Insurance Company, Connecticut,	284 73
Firemens Insurance Company, Baltimore,	245 56
Faneuil Hall Insurance Company, Boston,	89 57
Firemans Insurance Company, Boston,	140 63
First National Fire Insurance Company, Worcester,	362 54
Firemens Insurance Company,	44 91
German Fire Insurance Company, New York,	1,496 56
Glenn Falls Insurance Company, New York,	268 81
Globe Fire Insurance Company,	32 53
Guardian Fire Insurance Company,	86 59
Granite Insurance Company, Richmond, Virginia,	146 97
Germania Insurance Company, Newark,	161 43
German Fire Insurance Company, Baltimore,	656 65
Guardian Assurance Company, London,	599 92
Germania Life Insurance Company, New York,	1,841 79
German-American Insurance Company, New York,	2,004 53
Gloucester Fire Insurance Company,	57 33
Homeopathic Mutual Life Insurance Company, New York,	299 75
Hartford Fire Insurance Company,	2,576 76
Hamburg-Madgeburg Insurance Company, Germany,	330 80
Hanover Fire Insurance Company, New York,	1,345 82
Hudson Insurance Company, New Jersey,	76 79

Revenue of the Commonwealth—Tax on Foreign Insurance Companies—Continued.

Home Insurance Company, New York,	$3,559 92
Hartford Steam Boiler Inspection and Insurance Company,	800 51
Howard Insurance Company, New York,	646 38
Hamburg-Bremen Insurance Company, Hamburg,	497 76
Home Life Insurance Company, Brooklyn,	336 16
Hoffman Insurance Company,	354 78
Hartford Life and Annuity Insurance Company,	446 68
Irving Insurance Company, New York,	172 31
Imperial Fire Insurance Company, London,	628 41
Jefferson Fire Insurance Company, Ohio,	85 18
Jefferson Fire Insurance Company,	50 16
John Hancock Mutual Life Insurance Company, Boston,	422 15
Kenton Insurance Company, Kentucky,	161 55
Knickerbocker Fire Insurance Company,	32 53
Kings County Fire Insurance Company, New York,	78 72
Knickerbocker Casualty Insurance Company,	94 89
London and Lancashire Fire Insurance Company, England,	792 37
La Caisse Generale Insurance Company, Paris,	799 42
Lennox Fire Insurance Company, New York,	72 60
Lamar Insurance Company, New York,	191 15
Lancashire Insurance Company, England,	2,098 50
London Assurance Corporation,	1,776 37
Lorillard Insurance Company, New York,	207 83
Liverpool, London and Globe Insurance Company,	3,776 24
Merchants Insurance Company, Newark, New Jersey,	605 52
Meriden Fire Insurance Company, Connecticut,	564 93
Mercantile Fire Insurance Company, New York,	199 43
Milwaukee Mechanics Mutual Insurance Company, Wisconsin,	204 89
Millville Mechanics Marine and Fire Insurance Company, New Jersey,	413 17
Mechanics Mutual Insurance Company, Boston,	72 73
Metropole Insurance Company, Paris,	78 54
Manufacturers Insurance Company, Newark,	232 88
Metropolitan Plate Glass Insurance Company, New York,	58 61
Manufacturers and Builders Fire Insurance Company,	32 53
Merchants Fire Insurance Company, Providence,	388 72
Mercantile Marine Insurance Company, Boston,	204 90
Merchants and Mechanics Insurance Company, Richmond,	318 97
Manhattan Fire Insurance Company, New York,	579 09

Revenue of the Commonwealth—Tax on Foreign Insurance Companies—Continued.

Merchants Insurance Company, New York,	$106 69
Mercantile Insurance Company, Cleveland,	160 35
Manufacturers Fire and Marine Insurance Company, Boston,	429 73
Massachusetts Mutual Iife Insurance Company,	2,550 86
Mutual Benefit Life Insurance Company, Newark,	9,182 04
Mutual Life Insurance Company,	30,904 65
Manhattan Life Insurance Company, New York,	1,957 68
Metropolitan Life Insurance Company, New York,	1,007 96
Northwestern Insurance Company, Milwaukee,	1,083 94
North British Mercantile Iusurance Company, England,	2,535 10
National Fire Insurance Company, Hartford,	599 55
Northern Insurance Company, Watertown, New York,	751 50
New York Bowery Fire Insurance Company,	381 16
Newark City Insurance Company,	271 60
Newark Fire Insurance Company,	245 46
North German Fire Insurance Company, Hamburg,	514 90
New York and Boston Insurance Company,	79 81
National Fire Insurance Company,	262 09
New York City Insurance Company,	462 22
Northwestern Mutual Life Insurance Company, Milwaukee,	3,875 70
New Hampshire Insurance Company, Manchester,	296 85
Northern Assurance Company, London,	628 41
Niagara Fire Insurance Company, New York,	1,204 91
Norwich Union Fire Insurance Society, England,	331 54
National Fire Insurance Company, Baltimore,	297 90
New York Life Insurance Company, New York,	6,010 61
New England Mutual Life Insurance Company,	5,480 10
National Life Insurance Company of United States,	1,479 21
Orient Insurance Company, Hartford,	508 27
Orient Mutual Life Insurance Company, New York,	11 74
Pnœnix Insurance Company, Hartford,	2,547 17
Pacific Fire Insurance Company, New York,	98 85
Peoples Fire Insurance Company, New York,	20 88
Peoples Insurance Company, Newark, New Jersey,	392 58
Park Fire Insurance Company,	79 95
Peoples Fire Insurance Company, Trenton,	461 26
Prescott Insurance Company, Boston,	212 30
Providence Washington Insurance Company, Rhode Island,	180 52
Phœnix Fire Insurance Company, Brooklyn,	2,854 16

Revenue of the Commonwealth—Tax on Foreign Insurance Companies—Continued.

Provident Savings Life Assurance Society, New York,	$31 34
Phœnix Assurance Company. London,	192 84
Prudential Insurance Company, America,	26 28
Phœnix Mutual Life Insurance Company, Hartford,	1,213 13
Queen Insurance Company,	2,021 12
Royal Insurance Company, England,	5,849 91
Revenue Fire Insurance Company, Boston,	226 81
Rutgers Fire Insurance Company,	105 37
Republic Fire Insurance Company, New York,	450 85
Rochester German Insurance Company,	396 39
Relief Fire Insurance Company, New York,	160 82
St. Nicholas Fire Insurance Company, New York,	236 93
Springfield Fire and Marine Insurance Company, Massachusetts,	1,306 70
Security Insurance Company, New Hampshire,	318 21
Stirling Fire Insurance Company, New York,	32 53
Scottish Commercial Insurance Company,	987 54
St. Pauls Fire and Marine Insurance Company,	679 01
Standard Fire Insurance Company, Trenton,	331 14
Standard Fire Insurance Company, New York,	100 22
Star Fire Insurance Company, New York,	580 02
State Mutual Life Assurance Company, Massachusetts,	171 73
Shoe and Leather Insurance Company,	134 95
Trade Insurance Company, Camden,	168 17
Tradesmens Fire Insurance Company,	366 51
Travelers Insurance Company, (Accident Department,) Hartford,	3,250 24
Travelers Insurance Company, (Life Department,) Hartford,	1,330 65
Transatlantic Fire Insurance Company,	522 81
Union Fire Insurance Company, Buffalo,	42 06
United States Life Insurance Company, New York,	1,110 76
Union Central Life Insurance Company, Cincinnati,	232 31
Union Mutual Insurance Company, Boston,	1,855 52
Virginia Home Insurance Company, Richmond,	106 82
Virginia State Insurance Company, Richmond,	96 12
Virginia Fire and Marine Insurance Company, Richmond,	105 49
Williamsburg City Fire Insurance Company, Brooklyn,	351 47
Westchester Fire Insurance Company,	735 21
Watertown Fire Insurance Company, New York,	1,723 35
Washington Life Insurance Company, New York,	2,494 08

Western Assurance Company, Toronto,	$1,306 99	
Washington Fire and Marine Insurance Company,	134 95	
		$196,743 21

9. Tax on Loans.

Armstrong county, T. J. Elwood, Treasurer,	$573 08
Allegheny county, Samuel Kilgore, late Treasurer,	114 00
Blair county, Alexander Rutledge, Treasurer,	514 90
Bucks county, S. S. Gearhart, Treasurer,	199 50
Beaver county, W. F. Dawson, Treasurer,	371 41
Berks county, Adam M. Dundore, Treasurer,	655 08
Chester county, J. H. Buckwalter, Treasurer,	1,615 36
Columbia county, H. A. Schwappenheiser, Treasurer,	160 09
Clarion county, Patrick Graham, Treasurer,	158 46
Clinton county, A. H. Strayer, Treasurer,	190 00
Centre county, Adam Yearick, Treasurer,	287 82
Dauphin county, William Lodge, Treasurer,	550 03
Delaware county, W. P. Yarnall, Treasurer,	1,831 90
Elk county, Michael Bruner, Treasurer,	71 92
Forest county, William Lawrence, Treasurer,	42 75
Huntingdon county, A. P. McIlwaine, Treasurer,	84 31
Indiana county, John Truby, Treasurer,	188 53
Juniata county, J. W. Kirk, Treasurer,	179 59
Lycoming county, N. R. Keys, Treasurer,	772 92
Lehigh county, J. J. Trexler, Treasurer,	421 65
Lebanon county, J. W. Henry, Treasurer,	225 84
Lancaster county, Samuel A. Groff, Treasurer,	944 91
McKean county, W. D. Gallup, Treasurer,	120 89
Montgomery county, Evan G. Jones, Treasurer,	655 33
Montour county, Samuel Blue, Treasurer,	77 05
Northumberland county, J. G. Smith, Treasurer,	492 86
Pike county, C. R. Biddis, Treasurer,	74 91
Perry county, William Rice, Treasurer,	245 48
Philadelphia county, J. J. Martin, Treasurer,	134,392 09
Philadelphia county, D. P. Southworth, late Treasurer,	85,000 00
Venango county, I. H. Davidson, Treasurer,	556 82
York county, A. F. Geesey, Treasurer,	959 52
Altoona city,	2,169 04
Ashland borough,	526 31
Allentown city,	1,531 81
Allegheny city,	2,767 35
Archibald borough,	4 00
Bedford borough,	145 22
Bloomsburg borough,	44 56
Bristol borough,	24 11
Bath borough,	3 00
Blakely borough,	23
Berwick borough,	3 33

Revenue of the Commonwealth—Tax on Loans—Continued.

Blossburg borough,	$1 38
Bridgeport borough,	45 56
Blairsville borough,	9 14
Beaver Falls borough,	97 96
Beltzhoover borough,	3 66
Boyerstown borough,	15 63
Beaver borough,	17 29
Bethlehem borough,	288 28
Carlisle borough,	256 69
Coatesville borough,	325 72
Corry city,	262 35
Connellsville borough,	34 92
Chester city,	1,197 04
Chambersburg borough,	335 35
Confluence borough,	2 00
Cannonsburg borough,	8 23
Clarion borough,	6 10
Conshohocken borough,	96 43
Clearfield borough,	16 96
Chartiers borough,	14 97
Catasauqua borough,	129 43
Duncannon borough,	64
Doylestown borough,	86 45
Danville borough,	597 42
Downingtown borough,	8 32
Emaus borough,	51 26
Ebensburg borough,	32 28
Elkland borough,	5 13
Elizabeth borough,	3 15
Elizabethtown borough,	13 30
Easton borough,	514 71
Freemansburg borough,	12 54
Fallston borough,	1 00
Fairview borough,	67
Fayette City borough,	4 99
Franklin city,	131 01
Gaysport borough,	1 90
Greencastle borough,	2 00
Glen Rock borough,	2 33
Gettysburg borough,	26 60
Gilberton borough,	3 33
Girardville borough,	3 33
Halifax borough,	62
Hanover borough,	9 31
Huntingdon borough,	21 62
Hamburg borough,	14 96
Hollidaysburg borough,	151 00
Hazleton borough,	96 43
Harrisburg city,	3,659 91
Irwin borough,	13 99
Kutztown borough,	3 33
Kennett Sqnare borough,	118 37

Revenue of the Commonwealth—Tax on Loans—Continued.

Kittanning borough,	$6 32
Johnstown borough,	123 07
Jenkintown borough,	3 33
Jonestown borough,	7 52
Lock Haven city,	572 85
Lehighton borough,	74 32
Lancaster city,	2,430 98
Lansdale borough,	4 66
Lewistown borough,	12 64
Latrobe borough,	14 63
Lewisburg borough,	33 25
Landsford borough,	1 33
Langhorn borough,	2 66
Lebanon borough,	1,046 98
Mahanoy City borough,	107 06
Marietta borough,	113 45
Mechanicsburg borough,	93 77
Manheim borough,	78 14
Mount Joy borough,	131 55
Marion borough,	2 00
Milton borough,	33 25
Mount Pleasant borough,	3 33
Montrose borough,	3 42
Meadville city,	294 10
Minersville borough,	19 95
Mansfield borough,	14 97
Media borough,	224 21
Millerstown borough,	18 21
Mt. Carmel borough,	16 63
Middletown borough,	52 87
Nanticoke borough,	19 19
Newville borough,	16 30
North Chester borough,	3 33
Newtown borough,	2 93
Newry borough,	35
New Hope borough,	1 67
Norristown borough,	272 33
North Wales borough,	2 33
Northumberland borough,	33 25
New Castle city,	204 09
North-East borough,	6 65
Oxford borough,	149 63
Phillipsburg borough,	1 33
Pottstown borough,	18 74
Port Carbon borough,	29 76
Phœnixville borough,	676 60
Parkesburg borough,	9 64
Pottsville borough,	73 15
Punxsutawney borough,	3 00
Parker City borough,	2 18
Renovo borough,	109 06
Reading city,	3,901 60

Revenue of the Commonwealth--Tax on Loans--Continued.

Rochester borough,	$12 57
Sharon borough,	190 22
Stroudsburg borough,	100 00
St. Clair borough,	336 19
Smethport borough,	2 43
Strasburg borough,	6 65
St. Marys borough,	13 80
Shamokin borough,	110 20
South Easton borough,	22 28
Spring City borough,	6 65
Shippensburg borough,	26 60
Sewickley borough,	249 38
Selinsgrove borough,	10 47
Sharpsburg borough,	7 65
Schuylkill Haven borough,	2 00
Shenandoah borough,	99 75
St. Petersburg borough,	9 31
Slatington borough,	21 47
Scotsdale borough,	3 33
South Bethlehem borough,	231 09
Towanda borough,	17 54
Tioga borough,	1 00
Titusville city,	376 84
Tamaqua borough,	125 86
Tidioute borough,	6 84
Tyrone borough,	89 78
Troy borough,	24 94
Tremont borough,	27 00
Union City borough,	13 63
Uniontown borough,	17 96
Warren borough,	121 75
Williamsport city,	2,790 00
West Pittston borough,	31 92
Womelsdorf borough,	9 31
West Conshohocken borough,	6 65
West Elizabeth borough,	7 86
Washington borough,	163 93
Weatherly borough,	67
Waterford borough,	1 93
White Haven borough,	18 29
Wellsboro' borough,	6 65
York borough,	116 38
Yorkville borough,	3 33
York Springs borough,	67
Allentown Passenger Railway Company,	48 00
American District Telegraph Company,	30 40
Buck Mountain Coal Company,	220 00
Barclay Coal Company,	137 24
Bells Gap Railroad Company,	435 55
Bellefonte and Snow Shoe Railroad Company,	159 92
Connellsville Gas Coal Company,	44 25
Chester Creek Railroad Company,	288 55

Revenue of the Commonwealth—Tax on Sale of Fertilizers.

Coalville Passenger Railway Company, . . .	$34 02	
Catasauqua and Fogelsville Railroad Company,	362 98	
Duquesne Incline Plane Company, ...	5 00	
Empire Passenger Railway Company, ...	438 35	
Emlenton and Shippensville Railroad Company,	340 27	
Elliger Real Estate Association, ...	244 16	
Frankford and Southwark Passenger Railway Company, ...	234 79	
Fort Pitt Coal Company, ...	13 61	
Federal Street and Pleasant Valley Railroad Company, ...	170 13	
Germantown Passenger Railway Company, . .	516 08	
Greene and Coates Streets Passenger Railway Company, ...	226 84	
Gas and Water Company, Downingtown, . .	22 52	
Honesdale Water Company, . .	28 86	
Hatboro' and Warminster Turnpike Company,	4 00	
Kensington and New Jersey Ferry Company,	67 60	
Kittanning Coal Company, ...	131 57	
Lombard and South Streets Passenger Railway Company, ...	139 04	
Ligonier Valley Railroad Company, ...	136 22	
Little Saw Mill Run Railroad Company, . . .	258 60	
Linden Land Company, ...	11 10	
Lancaster and Litiz Turnpike Company, . .	18 00	
Montrose Railway Company, ...	359 20	
Peoples Passenger Railway Company, ...	116 00	
Peoples Street Railway Company of Luzerne county, ...	80 00	
State Line and Sullivan Railroad Company, .	12 12	
Schuylkill Navigation Company,	27,500 00	
West Chester and Philadelphia Railroad Company, ...	2,402 33	
		$300,463 58

10. Tax on Sale of Fertilizers.

Allentown Manufacturing Company, ...	80 00
Ames, Manning & Ames, ...	40 00
Bowker Fertilizer Company, ...	30 00
Baugh & Sons, ...	110 00
Blocker & Co., ...	10 00
Continental Guano Company, ...	20 00
Crocker, L. L., ...	40 00
Chemical Company of Canton, ...	30 00
Christian & Co., ...	30 00
Detrick, Louis, ...	30 00
Evans, Edward J., ...	30 00
Echenrode, T. H., ...	20 00
Hess, D. D., & Son, ...	10 00
Lister Brothers, Newark, New Jersey, . . .	50 00
Maryland Fertilizing and Manufacturing Company, ...	50 00

Revenue of the Commonwealth--State Tax on Personal Property.

Mehring, Frederick,	$30 00	
Michigan Carbon Works,	10 00	
Newport, W. C., & Co.,	40 00	
North-Western Fertilizing Company,	40 00	
Pierson, Samuel W.,	10 00	
Pugh, J. S.,	10 00	
Preston Fertilizer Company,	20 00	
Ramsburg, Koogle & Co.,	30 00	
Rowland & Tompkins,	30 00	
Scholl, Jacob,	30 00	
Shamberger Brothers,	10 00	
Smith, J. J., & Son,	10 00	
Snowden, Edward,	40 00	
Trinley, Jacob,	20 00	
Whann, Thomas, junior,	30 00	
Waring, Thomas, & Brother,	80 00	
Waring Fertilizer Company, of Cecil county, Maryland,	80 00	
Walton, Whann & Co.,	30 00	
Young, J. & R.,	20 00	
Zell, P., & Sons,	20 00	
		$1,170 00

11. State Tax on Personal Property.

Armstrong county,	$3,422 72
Allegheny county,	17,326 20
Adams county,	3,613 11
Bedford county,	3,513 56
Bucks county,	11,503 85
Blair county,	73 39
Berks county,	10,976 17
Beaver county,	2,940 20
Bradford county,	3,236 50
Carbon county,	975 27
Centre county,	4,899 57
Cameron county,	58 00
Crawford county,	10,676 59
Columbia county,	398 39
Clinton county,	424 29
Chester county,	22,463 27
Clarion county,	1,242 23
Cumberland county,	5,687 40
Cambria county,	741 94
Delaware county,	19,125 51
Dauphin county,	3,732 38
Erie county,	7,758 87
Elk county,	953 43
Fayette county,	6,157 86
Franklin county,	5,109 37
Forest county,	198 10
Fulton county,	302 46
Greene county,	2,220 04

Huntingdon county,	$901 64	
Indiana county,	2,646 80	
Jefferson county,	727 15	
Lehigh county,	10,615 86	
Lycoming county,	1,932 59	
Lancaster county,	35,093 26	
Lawrence county,	1,844 95	
Lackawanna county,	1,054 92	
Lebanon county,	5,744 93	
Mercer county,	5,622 74	
Montour county,	300 00	
Mifflin county,	2,468 78	
Montgomery county,	17,437 81	
McKean county,	1,177 88	
Potter county,	834 41	
Philadelphia county,	160,258 74	
Perry county,	1,049 31	
Pike county,	698 59	
Sullivan county,	28 69	
Somerset county,	2,200 00	
Susquehanna county,	805 06	
Snyder county,	691 58	
Union county,	2,563 77	
Venango county,	4,895 62	
Warren county,	1,576 28	
Wyoming county,	529 28	
Washington county,	2,477 00	
York county,	7,768 57	
		$423,676 88

12. Tax on Writs, Wills, Deeds, &c.

Adams county, Samuel B. Harner, Register and Recorder,	$170 08	
Daniel S. Chronister, Prothonotary,	297 90	
		$467 98
Allegheny county, J. H. Gray, late Register,	$884 37	
Philip Hoerr, Register,	214 36	
R. J. Richardson, Recorder,	3,748 25	
J. O. Brown, Prothonotary,	1,554 92	
		6,401 90
Armstrong county, J. H. Chambers, Register and Recorder,	$577 85	
J. G. Henry, late Prothonotary,	27 10	
A. M. Stitt, Prothonotary,	288 56	
		893 51
Beaver county, H. M. Donehoo, Register and Recorder,	$572 62	
O. A. Small, late Prothonotary,	69 97	
Stephen P. Stone, Prothonotary,	245 91	
		888 50

Revenue of the Commonwealth--Tax on Writs, Wills, Deeds, &c.--Continued.

Bedford county, E. D. Shoemaker, Register and Recorder . .	$230 38	
H. D. Tate, Prothonotary, . .	550 00	
		780 38
Berks county, J. M. Keller, late Recorder, ...	$97 94	
Daniel Zimmerman, Recorder,	1,317 31	
S. S. Kindt, Register, ...	99 86	
Amos Weiler, Prothonotary, .	1,036 20	
		2,551 31
Blair county, A. Lingenfelter, Register and Recorder, . .	$507 13	
James P. Stewart, Prothonotary, ...	701 54	
		1,208 67
Bradford county, C. E. Andrews, late Register and Recorder, . .	$164 47	
A. C. Frisbie, Register and Recorder, ...	728 51	
George W. Blackman, Prothonotary, ...	1,019 96	
		1,912 94
Bucks county, James Barrett, late Prothonotary, ...	$126 84	
Thomas S. Folwell, Prothonotary, ...	414 93	
H. B. Campbell, Register, . .	141 63	
J. W. Bartlett, Recorder, . .	1,194 67	
		1,878 07
Butler county, James H. Tebay, late Prothonotary, ...	$50 00	
Alexander Russell, Prothonotary, ...	597 13	
H. H. Gallagher, Register and Recorder, ...	584 38	
		1,231 51
Cambria county, J. G. Lake, late Register and Recorder, .	$166 34	
J. H. Brown, Register and Recorder, ...	110 10	
C. F. O'Donnell, Prothonotary,	320 19	
		596 63
Cameron county, J. W. Frank, Prothonotary, &c., ...		151 32
Carbon county, Thomas Kemmerer, late Prothonotary, ...	$260 20	
George W. Esser, Prothonotary,	120 28	
Bernard Phillips, Register and Recorder, ...	387 81	
		768 29

Revenue of the Commonwealth—Tax on Writs, Wills, Deeds, &c.—Continued.

Centre county, J. C. Harper, Prothonotary,	$280 33	
W. A. Tobias, Recorder,	392 37	
W. E. Burchfield, Register,	45 10	
		$717 80
Chester county, James Lynch, junior, Prothonotary,	$681 90	
W. S. Underwood, Register,	195 95	
F. P. Ash, Recorder,	1,280 27	
		2,158 12
Clarion county, W. W. Greenland, Prothonotary,	$500 00	
J. W. Long, late Register and Recorder,	578 50	
O.E.Nail, Register and Recorder	250 00	
		1,328 50
Clearfield county, Eli Bloom, Prothonotary,	$498 99	
L. J. Morgan, Register and Recorder,	350 00	
		848 99
Clinton County, George W. Batchelor, Prothonotary,	$213 90	
James W. Clark, Register and Recorder,	362 00	
		575 90
Columbia county, Wm. Krickbaum, Prothonotary,	$232 55	
W. H. Jacoby, Register and Recorder,	337 08	
		569 63
Crawford County, William S. Rose, Prothonotary,	$974 38	
Robert Andrews, Register and Recorder,	1,084 88	
		2,059 26
Cumberland county, R. M. Graham, Prothonotary,	$385 84	
John Shaeffer, Recorder,	334 80	
John M. Drawbaugh, Register,	44 25	
		764 89
Dauphin county, Thomas G. Fox, late Prothonotary,	$144 05	
E. B. Mitchell, Prothonotary,	494 35	
J. J. Shoemaker, late Register,	14 06	
W. B. Meetch, Register,	659 64	
John S. Lynch, Recorder,	598 99	
		1,911 09
Delaware county, Isaac Johnson, Prothonotary,	$376 12	
Thomas Lees, Register,	44 14	
C. P. Walter, Recorder,	1,303 78	
		1,724 04

Revenue of the Commonwealth—Tax on Writs, Wills, Deeds, &c.—Continued.

Elk county, Frederick Schoening, Prothonotary, &c.,		$238 38
Erie county, G. D. Price, Prothonotary,	$941 63	
Daniel Long, late Register and Recorder,	2,870 71	
John C. Hilton, Register and Recorder,	979 82	
		4,792 16
Fayette county, J. M. Oglevee, Prothonotary,	$426 08	
John W. Darby, Register and Recorder,	786 21	
		1,212 29
Forest county, Justis Shawkey, Prothonotary, &c.,		25 89
Franklin county, J. M. McDowell, Prothonotary,	$583 39	
J. S. Sollenberger, Register and Recorder,	403 04	
		986 43
Fulton county, R. A. McDonald, Prothonotary, &c.,		253 11
Greene county, George W. Ullom, Prothonotary,	$202 74	
James L. Yoders, Register and Recorder,	216 93	
		419 67
Huntingdon county, W. McK. Williamson, Prothonotary,	$367 20	
I. D. Kuntzelman, Register and Recorder,	219 53	
		586 73
Indiana county, A. C. Boyle, Prothonotary,	$543 45	
D. R. Lewis, Register and Recorder,	422 44	
		965 89
Jefferson county, Thomas K. Hastings, Prothonotary, &c.,		723 44
Juniata county, George W. Reynolds, Prothonotary,	$183 83	
I. D. Musser, late Register and Recorder,	157 84	
J. M. McDonald, Register and Recorder,	42 68	
		384 35
Lackawanna county, F. L. Hitchcock, late Prothonotary,	$255 84	
Henry Sommers, Prothonotary,	557 02	
John L. Lee, late Register,	13 91	
George Farber, Register,	30 07	

Revenue of the Commonwealth—Tax on Writs, Wills, Deeds, &c.—Continued.

A. M. Renshaw, late Recorder,	$189 39	
Thomas R. Lathrope, Recorder,	486 94	
		$1,533 17
Lancaster county, Lewis Hartman, late Prothonotary, . . .	$1,909 52	
Elias McMellen, Prothonotary,	1,577 71	
S. S. Martin, Recorder, . . .	1,137 81	
Edward Edgerly, Register, . .	180 91	
		4,805 95
Lawrence county, A. Hutton, Prothonotary, ...	$433 10	
B. C. Rhodes, Register and Recorder, ...	450 99	
		884 09
Lebanon county, H. H. Kreider, late Prothonotary, ...	$46 08	
F. A. Shultz, Prothonotary, .	217 92	
H. H. Mathews, Register, . .	226 13	
E. M. Ebur, Recorder, . .	373 01	
		863 14
Lehigh county, H. C. Wagoner, Prothonotary, ...	$445 50	
E. H. Breeder, Recorder, . .	556 29	
E. B. Harlacher, Register, . .	1,149 17	
		2,150 96
Luzerne county, A. P. Barber, late Prothonotary, ...	$181 15	
Thomas Munroe, Prothonotary,	608 50	
Mason B. Crary, Register, . .	37 17	
C. E. Hungerford, late Recorder, ...	151 62	
		978 44
Lycoming county, William Follmer, Prothonotary, ...	$373 95	
Thomas Johnson, Register and Recorder, ...	577 16	
		951 11
McKean county, John B. Brawley, Prothonotary, &c., ...		1,733 00
Mercer county, H. M. Zahniser, Prothonotary, ...	$262 16	
Henry Hall, Recorder, . . .	450 08	
L. A. McCrumb, Register, . .	54 22	
		766 46
Miffin county, W. S. Settle, Prothonotary, . .		147 20
Monroe county, A. B. Shaeffer, Prothonotary, ...	$201 27	
J. Appenzeller, Register and Recorder, ...	670 00	
		871 27
Montgomery county, A. F. Hart, Prothonotary, ...	$642 40	

Revenue of the Commonwealth—Tax on Writs, Wills, Deeds, &c.—Continued.

W. B. Barnes, Register, . . .	$143 07	
John W. Schall, Recorder, . .	1,696 57	
		$2,482 04
Montour county, W. M. Gearhart, Prothonotary, ...	$300 00	
W. C. Johnson, Register and Recorder, ...	134 35	
		434 35
Northampton county, Samuel S. Yohe, Prothonotary, . . .	$252 20	
B. F. Schnable, Register, . .	91 67	
Stephen D. King, Recorder, .	925 87	
		1,269 74
Northumberland county, Wesley Auten, Prothonotary, . . .	$328 59	
Lemuel Shipman, late Register and Recorder, ...	748 20	
George D. Bucher, Register and Recorder, ...	482 08	
		1,558 87
Perry county, D. Mickey, late Prothonotary, ...	$51 12	
A. B. Grosh, Prothonotary, .	195 00	
George S. Briner, Register and Recorder, ...	276 94	
		523 06
Philadelphia county, Jesse W. Neal, late Register, ...	$40 99	
W. M. Taylor, Register, . . .	486 50	
William B. Mann, Prothonotary, ...	11,117 33	
Louis Wagner, Recorder, . .	10,503 03	
		22,147 85
Pike county, John G. Westbrook, Prothonotary, &c., ...		310 97
Potter county, Daniel Baker, late Register and Recorder, . .	$164 50	
O. J. Rees, Register and Recorder, ...	215 00	
O. H. Crosby, Prothonotary, .	308 00	
		687 50
Schuylkill county, Richard Rahn, Register, ...	$80 53	
John A. Reilly, Recorder, . .	825 47	
		906 00
Snyder county, Jeremiah Crouse, Prothonotary, ...	$320 00	
J. M. Van Zandt, Register and Recorder, ...	230 00	
		550 00
Somerset county, H. F. Schell, Prothonotary, ...	$223 54	

Revenue of the Commonwealth—Tax on Writs, Wills, Deeds, &c.—Continued.

H. B. Frease, Register and Recorder,	$172 18	
		$395 72
Sullivan county, H. Van Etten, Prothonotary, &c.,		243 37
Susquehanna county, W. W. Simrell, late Prothonotary,	$1,055 09	
Myron Kasson, Prothonotary,	441 60	
H. F. Beardsley, Register and Recorder,	189 15	
		1,685 84
Tioga county, R. C. Cox, Prothonotary,	$976 31	
George C. Bowen, Register and Recorder,	550 00	
		1,526 31
Union county, C. H. Hassenplug, Prothonotary,	$159 82	
Reuben Kline, Register and Recorder,	216 26	
		376 08
Venango county, Isaac Reineman, Prothonotary,	$427 05	
John P. Barr, Register and Recorder,	612 51	
		1,039 56
Warren county, S. W. Walters, late Prothonotary,	$103 07	
J. A. Weible, Prothonotary,	190 60	
A. W. Jackson, Register and Recorder,	552 40	
		846 07
Washington county, W. A. Barr, Prothonotary,	$399 65	
W. H. Underwood, Register,	73 80	
Workman Hughes, junior, Recorder,	567 59	
		1,041 04
Wayne county, Charles Menner, Prothonotary,	$468 99	
Francis West, Register and Recorder,	320 89	
		789 88
Westmoreland county, J. H. Highberger, late Prothonotary,	$746 34	
H. P. Hasson, Prothonotary,	200 00	
James Dennison, Register and Recorder,	835 40	
		1,781 74
Wyoming county, Ziba Lott, Prothonotary,	$271 00	

J. R. Mahon, Register and Recorder,	$186 74		
		$457 74	
York county, S. B. Heiges, Prothonotary,	$822 10		
John S. Heistand, Register,	108 14		
Jacob Lanius, Recorder,	623 62		
		1,553 86	
B. E. Fletcher, Prothonotary Supreme Court, Eastern District,		1,365 00	
Robert Snodgrass, Prothonotary Supreme Court, Middle District,		804 62	
J. B. Sweitzer, Prothonotary Supreme Court, Western District,		1,147 51	
			$104,371 83

13. Tax on Collateral Inheritances.

Adams county, Samuel B. Harner, Register and Recorder,		$1,330 06
Allegheny county, Philip Hoerr, Register,		44,949 98
Armstrong county, James H. Chambers, Register and Recorder,		1,766 17
Beaver county, H. M. Donehoo, Register and Recorder,		219 51
Bedford county, E. D. Shoemaker, Register and Recorder,		469 43
Berks county, S. S. Kindt, Register,		2,399 52
Bradford county, C. E. Andrews, late Register and Recorder,	$720 00	
A. C. Frisbie, Register and Recorder,	1,373 27	
		2,093 27
Bucks county, H. B. Campbell, Register,		5,804 26
Butler county, H. H. Gallagher, Register and Recorder,		433 39
Cambria county, J. G. Lake, late Register and Recorder,	$602 24	
J. H. Brown, Register and Recorder,	33 14	
		635 38
Centre county, W. E. Burchfield, Register,		2,175 87
Chester county, W. S. Underwood, Register,		11,757 14
Clarion county, J. W. Long, late Register and Recorder,		365 20
Clinton county, James W. Clark, Register and Recorder,		234 47
Columbia county, W. H. Jacoby, Register and Recorder,		484 81
Crawford county, Robert Andrews, Register and Recorder,		332 49
Cumberland county, John M. Drawbaugh, Register,		12,457 68

Revenue of the Commonwealth—Tax on Collateral Inheritances—Continued.

Dauphin county, J. J. Shoemaker, late Register,	$5,110 03	
W. B. Meetch, Register,	2,684 83	
		$7,794 86
Delaware county, Thomas Lees, Register,		7,630 19
Erie county, Daniel Long, late Register and Recorder,	$500 00	
John C. Hilton, Register and Recorder,	26,688 18	
		27,188 18
Fayette county, John W. Darby, Register and Recorder,		1,060 21
Franklin county, John S. Sollenberger, Register and Recorder,		5,584 30
Fulton county, R. A. McDonald, Prothonotary, &c.,		908 53
Greene county, James L. Yoder, Register and Recorder,		538 19
Huntingdon county, I. D. Kuntzelman, Register and Recorder,		634 78
Indiana county, D. R. Lewis, Register and Recorder,		163 67
Jefferson county, Thomas K. Hastings, Prothonotary, &c.,		128 79
Juniata county, J. M. McDonald, Register and Recorder,		43 50
Lackawanna county, George Farber, Register,		29 41
Lancaster county, Edward Edgerly, Register,		25,029 44
Lawrence county, B. C. Rhodes, Register and Recorder,		190 76
Lebanon county, H. H. Matthews, Register,		1,058 73
Lehigh county, E. B. Harlacher, Register,		1,690 19
Luzerne county, Mason B. Crary, Register,		801 40
Lycoming county, F. Hess, late Register and Recorder,	$181 88	
Thomas Johnson, Register and Recorder,	4,667 94	
		4,849 82
McKean county, John B. Brawley, Prothonotary, &c.,		200 00
Mercer county, L. A. McCrumb, Register,		4,513 94
Mifflin county, M. V. B. Coplin, Register and Recorder,		763 88
Montgomery county, W. B. Barnes, Register,		10,736 64
Northampton county, B. F. Schnable, Register,		2,530 94
Northumberland county, Lemuel Shipman, late Register and Recorder,	$1,950 00	
George D. Bucher, Register and Recorder,	2,938 03	
		4,888 03
Perry county, George S. Briner, Register and Recorder,		359 84

Revenue of the Commonwealth—Tavern Licenses.

Philadelphia county, Jesse W. Neall, late Register,	$144,039 79		
W. M. Taylor, Register,	245,125 08		
		$389,164 87	
Pike county, John C. Westbrooke, Prothonotary, &c.,		69 75	
Schuylkill county, Richard Rahn, Register,		4,071 33	
Somerset county, W. B. Freese, Register and Recorder,		104 99	
Susquehanna county, H. F. Beardsley, Register and Recorder,		974 18	
Tioga county, George C. Bowen, Register and Recorder,		200 00	
Union county, Reuben Kline, Register and Recorder,		1,155 39	
Warren county, A. W. Jackson, Register and Recorder,		307 79	
Washington county, W. H. Underwood, Register,		3,757 15	
Wayne county, Francis West, Register and Recorder,		1,182 15	
Westmoreland county, James Dennison, Register and Recorder,		2,203 00	
Wyoming county, J. R. Mahon, Register and Recorder,		108 94	
York county, James Kell, late Register,	$1,854 80		
John S. Hiestand, Register,	2,844 85		
		4,699 65	
			$605,441 29

14. Tavern Licenses.

Allegheny county, J. G. Murray, late Treasurer,	$105,000 00		
William McCallin, Treasurer,	4,161 93		
		109,161 93	
Armstrong county, T. J. Elwood, Treasurer,		932 09	
Beaver county, W. F. Dawson, Treasurer,		371 65	
Bedford county, James E. Shires, Treasurer,		1,395 50	
Berks county, Adam M. Dundore, Treasurer,		11,162 06	
Blair county, Alexander Rutledge, Treasurer,		2.188 75	
Bradford county, John H. Grant, Treasurer,		1,791 50	
Bucks county, S. S. Gearheart, Treasurer,		5,884 68	
Butler county, A. L. Craig, Treasurer,		1,890 50	
Cambria county, N. J. Friedhoff, late Treasurer,	$2,000 00		
A. J. Yeagley, Treasurer,	4,437 89		
		6,437 89	
Cameron county, J. H. Cochran, Treasurer,		712 50	
Carbon county, Max Schweibinz, Treasurer,		3,271 36	
Centre county, Adam Yearick, Treasurer,		1,148 00	
Chester county, John H. Buckwalter, Treasurer,		3,034 50	

Revenue of the Commonwealth—Tavern Licenses—Continued.

Clarion county, J. B. Gwinn, late Treasurer,	$2,595 28	
Patrick Graham,	3,072 98	
		$5,668 26
Clearfield county, Philip Dotts, Treasurer,		2,789 66
Clinton county, A. H. Strayer, Treasurer,		1,049 00
Columbia county, H. A. Schwappenheiser, Treasurer,		567 22
Crawford county, William Nash, Treasurer,		4,228 50
Cumberland county, J. C. Eckels, Treasurer,		2,050 00
Dauphin county, William Lodge, Treasurer,		4,000 00
Delaware county, W. P. Yarnall, Treasurer,		4,575 29
Elk county, M. Bruner, Treasurer,		855 00
Erie county, W. C. Hay, Treasurer,		2,414 73
Fayette county, M. W. Franks, Treasurer,		1,791 50
Forest county, William Lawrence, Treasurer,		50 00
Franklin county, John L. Greer, Treasurer,		1,544 00
Fulton county, David F. Chestnut, Treasurer,		390 00
Huntingdon county, A. P. McElwaine, Treasurer,		820 73
Indiana county, John Truby, Treasurer,		475 00
Jefferson county, Scott McClelland, Treasurer,		570 00
Juniata county, John W. Kirk, Treasurer,		586 54
Lackawanna county, Ezra H. Ripple, Treasurer,		6,915 00
Lancaster county, Samuel A. Groff, Treasurer,		13,643 50
Lawrence county, W. H. H. Shaeffer, Treasurer,		372 63
Lebanon county, J. W. Henry, Treasurer,		3,154 50
Lehigh county, John J. Trexler, Treasurer,		9,407 01
Luzerne county, John McNeish, junior, late Treasurer,	$8,191 00	
John T. Griffith, Treasurer,	49 75	
		8,240 75
Lycoming county, N. R. Keys, Treasurer,		3,233 50
McKean county, W. D. Gallup, Treasurer,		5,238 50
Mifflin county, J. A. Fichthorne, Treasurer,		570 00
Monroe county, Timothy Kresge, Treasurer,		1,738 00
Montgomery county, Evan G. Jones, Treasurer,		8,601 50
Montour county, Samuel Blue, Treasurer,		902 50
Northampton county, Josiah Reimer, Treasurer,		6,772 00
Northumberland county, J. G. Smith, Treasurer,		3,731 00
Perry county, William Rice, Treasurer,		999 50
Philadelphia county, D. P. Southworth, late Treasurer,	$50,000 00	
J. J. Martin, Treasurer,	222,077 95	
		272,077 95
Pike county, C. R. Biddis, Treasurer,		950 00
Schuylkill county, Lewis Stoffregen, Treasurer,		20,198 25
Snyder county, Reuben Dreese, Treasurer,		948 00
Somerset county, H. T. Knepper, Treasurer,		1,049 00
Sullivan county, Edward Bergen, Treasurer,		285 00
Susquehanna county, A. B. Burns, Treasurer,		1,692 50
Tioga county, Charles F. Veil, Treasurer,		1,148 00

Revenue of the Commonwealth—Retailers' Licenses.

Union county, Thomas Church, Treasurer,		$700 00	
Venango county, I. H. Davison, Treasurer, . .		2,150 00	
Warren county, T. E. Barnes, Treasurer,		570 00	
Wayne county, Godfrey Stevenson, Treasurer,		1,544 00	
Westmoreland county, J. J. Wiersing, Treasurer, ...		2,686 98	
Wyoming county, Patrick Stafford, Treasurer,		617 50	
York county, A. F. Geesey, Treasurer, . . .		5,671 00	
Pittsburgh city, Samuel Kilgore, late Treasurer,		116,654 64	
			$686,271 05

15. Retailers' Licenses.

Armstrong county, T. J. Elwood, Treasurer, .		$2,474 80	
Beaver county, W. F. Dawson, Treasurer, . .		1,675 61	
Bedford county, James E. Shires, Treasurer, .		847 08	
Berks county, A. H. Schaeffer, late Treasurer, ...	$45 19		
Adam M. Dundore, ...	5,190 39		
		5,235 58	
Blair county, Alexander Rutledge, Treasurer,		2,643 93	
Bradford county, J. C. Robinson, late Treasurer, ...	$119 56		
John H. Grant, Treasurer, . .	2,087 41		
		2,206 97	
Bucks county, S. S. Gearhart, Treasurer, . .		4,192 71	
Butler county, A. L. Craig, Treasurer, . .		1,014 28	
Cambria county, A. J. Yeagley, Treasurer, .		1,557 04	
Cameron county, J. H. Cochran, Treasurer, .		288 79	
Carbon county, Max Schweibinz, Treasurer, .		1,470 01	
Centre county, Adam Yearick, Treasurer, . .		1,555 57	
Chester connty, John H. Buckwalter, Treasurer, ...		4,943 95	
Clarion county, Patrick Graham, Treasurer, .		1,788 00	
Clearfield county, Philip Dotts, Treasurer, . .		1,248 27	
Clinton county, A. H. Strayer, ...		1,488 27	
Crawford county, William Nash, Treasurer, .		2,726 80	
Cumberland county, J. C. Eckels, Treasurer, .		2,725 34	
Dauphin county, William Lodge, Treasurer, .		2,500 00	
Delaware county, W. P. Yarnall, Treasurer, .		1,316 25	
Elk county, M. Bruner, Treasurer, ...		654 58	
Erie county, W. C. Hay, Treasurer, ...		4,382 55	
Fayette county, Christy Artis, late Treasurer, ...	$1,250 00		
M. W. Franks, Treasurer, . .	3,209 03		
		4,459 03	
Forest county, W. Lawrence, Treasurer, . . .		138 91	
Franklin county, John L. Greer, Treasurer, .		2,122 11	
Fulton county, David F. Chestnut, Treasurer, ...	$477 91		
George Snyder, late Treasurer,	19 79		
		497 70	
reene county, John South, Treasurer, . . .		1,065 62	

Revenue of the Commonwealth—Retailers' Licenses—Continued.

Huntingdon county, A. P. McElwaine, Treasurer,		$985 39
Indiana county, John Truby, Treasurer,		1,620 54
Jefferson county, Scott McClelland, Treasurer,		694 51
Lackawanna county, W. N. Monies, late Treasurer,	$91 25	
Ezra H. Ripple, Treasurer,	571 43	
		662 68
Lancaster county, Samuel A. Groff, Treasurer,		6,745 32
Lawrence county, W. H. H. Schaeffer, Treasurer,		1,338 04
Lebanon county, J. W. Henry, Treasurer,		1,921 84
Lehigh county, John J. Trexler, Treasurer,		5,054 82
Luzerne county, John T. Griffith, Treasurer,		454 37
Lycoming county, N. R. Keys, Treasurer,		2,971 87
McKean county, W. D. Gallup, Treasurer,		2,300 00
Mercer county, J. K. Rayen, Treasurer,		3,000 00
Mifflin county, J. A. Fichthorne, Treasurer,		1,139 44
Monroe county, Timothy Kresge, Treasurer,		869 53
Montgomery county, Evan G. Jones, Treasurer,		4,141 58
Montour county, Samuel Blue, Treasurer,		609 57
Northampton county, Josiah Reimer, Treasurer,		5,620 00
Northumberland county, J. G. Smith,		1,707 87
Perry county, William Rice, Treasurer,		1,127 17
Philadelphia county, D. P. Southworth, late Treasurer,	$669 00	
J. J. Martin, Treasurer,	54,967 46	
		55,636 46
Pike county, C. R. Biddis, Treasurer,		324 27
Potter county, M. V. Larrabee, Treasurer,		414 82
Schuylkill county, Louis Stoffregen, Treasurer,		5,049 70
Snyder county, Reuben Dreese, Treasurer,		506 63
Somerset county, H. T. Knepper, Treasurer,		755 41
Sullivan county, Edward Bergen, Treasurer,	$210 68	
Walter Spence, late Treasurer,	106 00	
		316 68
Susquehanna county, A. B. Burns, Treasurer,		1,699 26
Tioga county, Charles F. Veil, Treasurer,		1,417 02
Union county, Thomas Church, Treasurer,		587 81
Venango county, James F. Mackey, late Treasurer,	$86 84	
I. H. Davidson, Treasurer,	2,226 01	
		2,312 85
Warren county, T. E. Barnes, Treasurer,		1,393 52
Washington county, S. C. McGregor, Treasurer,		2,891 60
Wayne county, Godfrey Stevenson, Treasurer,		1,237 16
Westmoreland county, J. J. Wiersing, Treasurer,		4,945 79

Revenue of the Commonwealth—Eating-House Licenses.

Wyoming county, Patrick Stafford, Treasurer,	$620 36	
York county, A. F. Geesey, Treasurer, . . .	6,055 90	
Scranton city, D. M. Jones, Treasurer, . . .	969 50	
Carbondale city, Hugh O'Neill, Treasurer, . .	561 18	
Allegheny city, D. McFerron, Treasurer, . .	7,846 82	
		$195,727 13

16. Eating-House Licenses.

Beaver county, W. F. Dawson, Treasurer, . .	$50 00
Bedford county, James E. Shires, Treasurer, .	38 00
Berks county, Adam M. Dundore, Treasurer, .	41 63
Bradford county, John H. Grant, Treasurer, .	114 00
Bucks county, S. S. Gearhart, Treasurer, . .	323 00
Butler county, A. L. Craig, Treasurer, . . .	19 00
Cambria county, A. J. Yeagley, Treasurer, .	171 00
Cameron county, J. H. Cochran, Treasurer, .	95 00
Carbon county, Max Schweibinz, Treasurer, .	551 00
Centre county, Adam Yearich, Treasurer, . .	76 00
Chester county, J. H. Buckwalter, Treasurer, .	213 52
Clarion county, Patrick Graham, Treasurer, .	259 00
Clearfield county, Philip Dotts, Treasurer, . .	76 00
Clinton county, A. H. Strayer, Treasurer, . .	47 50
Columbia county, H. A. Schwappenheiser, Treasurer, ...	133 00
Crawford county, William Nash, Treasurer, .	1,722 20
Cumberland county, J. C. Eckels, Treasurer, .	225 00
Dauphin county, William Lodge, Treasurer, .	1,284 94
Delaware county, W. P. Yarnall, Treasurer, .	492 10
Elk county, M. Bruner, Treasurer, . . .	171 00
Erie county, W. C. Hay, Treasurer, ...	3,152 27
Fayette county, M. W. Franks, Treasurer, . .	114 00
Forest county, William Lawrence, Treasurer, .	19 00
Franklin county, John L. Greer, Treasurer, .	142 50
Jefferson county, Scott McClelland, Treasurer,	133 00
Juniata county, John W. Kirk, Treasurer, . .	56 35
Lackawanna county, Ezra H. Ripple, Treasurer,	2,677 80
Lancaster county, Samuel A. Groff, Treasurer,	2,786 70
Lawrence county, W. H. H. Shaeffer, Treasurer,	363 38
Lebanon county, J. W. Henry, Treasurer, . .	373 00
Lehigh county, J. J. Trexler, Treasurer, . .	3,195 90
Lycoming county, N. R. Keyes, Treasurer, .	133 00
McKean county, W. D. Gallup, Treasurer, . .	1,251 00
Mifflin county, J. A. Fichthorne, Treasurer, .	128 25
Monroe county, Timothy Kresge, Treasurer, .	57 00
Montgomery county, Evan G. Jones, Treasurer,	103 00
Montour county, Samuel Blue, Treasurer, . .	133 00
Northampton county, Josiah Reimer, Treasurer,	1,100 00
Northumberland county, J. G. Smith, Treasurer, ...	225 00
Perry county, William Rice, Treasurer, . . .	57 00
Philadelphia county, J. J. Martin, Treasurer, .	855 00
Pike county, C. R. Biddis, Treasurer, ...	73 00

Schuylkill county, Louis Stoffregen, Treasurer,	$4,328 00	
Somerset county, H. T. Knepper, Treasurer,	19 00	
Susquehanna county, A. B. Burns, Treasurer,	285 00	
Tioga county, Charles F. Veil, Treasurer,	57 00	
Union county, Thomas Church, Treasurer,	20 00	
Venango county, I. H. Davidson, Treasurer,	400 00	
Warren county, T. E. Barnes, Treasurer,	139 00	
Wayne county, Godfrey Stevenson, Treasurer,	494 00	
York county, A. F. Geesey, Treasurer,	485 00	
		$29,159 04

17. Brewers' Licenses.

Beaver county, William F. Dawson, Treasurer,	$50 00
Bedford county, James E. Shires, Treasurer,	114 00
Berks county, Adam M. Dundore, Treasurer,	242 25
Blair county, Alexander Rutlege, Treasurer,	123 50
Bradford county, John H. Grant, Treasurer,	23 75
Bucks county, S. S. Gearhart, Treasurer,	14 25
Cambria county, A. J. Yeagley, Treasurer,	71 25
Cameron county, J. H. Cochran, Treasurer,	14 25
Carbon county, Max Schweibinz, Treasurer,	71 25
Centre county, Adam Yearick, Treasurer,	166 25
Clarion county, Patrick Graham, Treasurer,	72 00
Clearfield county, Philip Dotts, Treasurer,	28 50
Clinton county, A. H. Strayer, Treasurer,	54 15
Columbia county, H. A. Schwappenheizer, Treasurer,	95 00
Dauphin county, William Lodge, Treasurer,	190 00
Delaware county, W. P. Yarnall, Treasurer,	142 50
Elk county, M. Brunner, Treasurer,	71 25
Erie county, W. C. Hay, Treasurer,	251 75
Fayette county, M. W. Franks, Treasurer,	213 75
Franklin county, John L. Greer, Treasurer,	228 00
Greene county, John Hunt, late Treasurer,	103 13
Huntingdon county, A. P. McElwain, Treasurer,	118 75
Jefferson county, Scott McClelland, Treasurer,	71 25
Lancaster county, Samuel A. Groff, Treasurer,	277 50
Lawrence county, W. H. H. Shaeffer, Treasurer,	71 25
Lebanon county, J. W. Henry, Treasurer,	85 50
Lehigh county, John J. Trexler, Treasurer,	85 50
Lycoming county, N. R. Keys, Treasurer,	128 25
Mifflin county, J. A. Fichthorn, Treasurer,	23 75
Montgomery county, Evan G. Jones, Treasurer,	28 50
Montour county, Samuel Blue, Treasurer,	42 75
Northampton county, Josiah Reimer, Treasurer,	200 00
Northumberland county, J. G. Smith, Treasurer,	47 50
Philadelphia county, Joseph J. Martin, Treasurer,	3,250 00
Potter county, M. V. Larrabee, Treasurer,	42 75
Schuylkill county, Louis Stoffregen, Treasurer,	261 25
Somerset county, H. F. Knepper, Treasurer,	166 25
Susquehanna county, A. B. Burns, Treasurer,	14 25

Revenue of the Commonwealth--Billiard Licenses.

Tioga county, Charles F. Veil, Treasurer, . .	$57 00	
Union county, Thomas Church, Treasurer, .	50 00	
Venango county, I. H. Davison, Treasurer, .	95 00	
Warren county, T. E. Barnes, Treasurer, . .	47 50	
Washington county, S. C. McGregor, Treasurer,	150 82	
Wayne county, Godfrey Stevenson, Treasurer,	47 50	
Westmoreland county, J. J. Wiersing, Treasurer, ...	432 25	
York county, A. F. Geesey, Treasurer, . . .	409 00	
		$8,544 85

18. Billiard Licenses.

Allegheny county, Samuel Kilgore, late Treasurer, ...	$39 98	
Beaver county, William F. Dawson, Treasurer,	434 44	
Blair county, Alexander Rutlege, Treasurer, .	111 50	
Bucks county, S S. Gearhart, Treasurer, .	22 61	
Bradford county, John H. Grant, Treasurer, .	142 50	
Butler county, A. L. Craig, Treasurer, . .	61 04	
Cambria county, A. J. Yeagley, Treasurer, . .	15 20	
Cameron county, J. H. Cochran, Treasurer, .	66 50	
Carbon county, Max. Schweibinz, Treasurer,	28 50	
Centre county, Adam Yearick, Treasurer, . .	38 00	
Clarion county, Patrick Graham, Treasurer, .	486 25	
Clearfield county, Philip Dotts, Treasurer, . .	200 00	
Clinton county, A. H. Strayer, Treasurer, . .	199 50	
Crawford county, William Nash, Treasurer, .	100 00	
Dauphin county, William Lodge, Treasurer, .	152 00	
Delaware county, W. P. Yarnall, Treasurer, .	142 50	
Elk county, M. Brunner, Treasurer, ...	186 62	
Erie county, W. C. Hay, Treasurer, ...	345 18	
Fayette county, M. W. Franks, Treasurer, . .	174 80	
Franklin county, John L. Greer, Treasurer, .	218 50	
Huntingdon county, A. P. McElwain, Treasurer,	47 50	
Jefferson county, Scott McClelland, Treasurer,	100 07	
Lancaster county, Samuel A. Groff, Treasurer,	305 00	
Lawrence county, W. H. H. Shaeffer, Treasurer,	47 40	
Lehigh county, John J. Trexler, Treasurer, .	57 00	
Lycoming county, N. R. Keys, Treasurer, . .	274 50	
McKean county, W. D. Gallup, Treasurer, . .	852 14	
Mifflin county, J. A. Fichthorn, Treasurer, .	4 75	
Monroe county, Timothy Kresge, Treasurer, .	21 14	
Montgomery county, Evan G. Jones, Treasurer,	209 00	
Montour county, Samuel Blue, Treasurer,	85 50	
Northampton county, Josiah Reimer, Treasurer,	180 00	
Northumberland county, J. G. Smith, Treasurer,	66 50	
Philadelphia county, Joseph J. Martin, Treasurer, ...	910 00	
Schuylkill county, Louis Stoffregen, Treasurer,	76 00	
Somerset county, H. T. Knepper, Treasurer, .	41 19	
Susquehanna county, A. B. Burns, Treasurer,	104 50	
Union county, Thomas Church, Treasurer, .	60 00	
Venango county, I. H. Davison, Treasurer, .	357 00	

Warren county, T. E. Barnes, Treasurer, . .	$104 50	
Washington county, S. C. McGregor, Treasurer,	114 00	
Wayne county, Godfrey Stevenson, Treasurer,	28 50	
York county, A. F. Geesey, Treasurer, . . .	311 50	
		$7,523 41

19. Brokers' Licenses.

Beaver county, W. F. Dawson, Treasurer, . .	$50 00	
Bedford county, James E. Shires, Treasurer, .	28 50	
Berks county, A. M. Dundore, Treasurer, . .	9 50	
Blair county, Alexander Rutledge, Treasurer,	199 70	
Bradford county, John H. Grant, Treasurer, .	85 50	
Bucks county, S. S. Gearhart, Treasurer, . .	128 63	
Carbon county, Max Schweibinz, Treasurer, .	47 50	
Clarion county, Patrick Graham, Treasurer, .	28 50	
Clearfield county, Philip Dotts, Treasurer, . .	42 75	
Crawford county, William Nash, Treasurer, .	150 00	
Delaware county, W. P. Yarnall, Treasurer, .	33 25	
Erie county, W. C. Hay, Treasurer, ...	64 60	
Fayette county, M. W. Franks, Treasurer, . .	57 00	
Lancaster county, Samuel A. Groff, Treasurer,	248 43	
Lawrence county, W. H. H. Shaeffer, Treasurer,	6 65	
Monroe county, Timothy Kresge, Treasurer, .	13 54	
Montgomery county, Evan G. Jones, Treasurer,	191 83	
Perry county, William Rice, Treasurer, . . .	28 50	
Philadelphia county, J. J. Martin, Treasurer, .	5,551 50	
Schuylkill county, Lewis Stoffregen, Treasurer,	13 30	
Somerset county, H. T. Knepper, Treasurer, .	114 00	
Washington county, S. C. McGregor, Treasurer,	351 50	
Westmoreland county, J. J. Wiersing, Treasurer,	209 13	
York county, A. F. Geesey, Treasurer, ...	68 25	
		$7,722 06

20. Auctioneers' Licenses.

Centre county, Adam Yearick, Treasurer, . .	$6 65	
Crawford county, William Nash, Treasurer, .	13 30	
Cumberland county, J. C. Eckels, Treasurer, .	60 00	
Erie county, W. C. Hay, Treasurer, ...	61 02	
Franklin county, John L. Greer, Treasurer, . .	11 40	
Juniata county, John W. Kirk, Treasurer, . .	04	
Lawrence county, W. H. H. Shaeffer, Treasurer,	23 76	
Lycoming county, N. R. Keys, Treasurer, . .	42 75	
Northumberland county, J. G. Smith, Treasurer,	5 70	
Philadelphia county, J. J. Martin, Treasurer, .	6,000 00	
Venango county, I. H. Davidson, Treasurer, .	2 50	
York county, A. F. Geesey, Treasurer, ...	116 04	
		$6,348 16

21. Liquor Licenses.

Allegheny county, J. G. Murray, late Treasurer, ...	$10,000 00	
William McCallin, Treasurer, .	381 03	
		$10,381 03

Revenue of the Commonwealth--Peddlers' Licenses.

Bedford county, James E. Shires, Treasurer,	$23 75	
Berks county, A. M. Dundore, Treasurer,	484 50	
Bradford county, John H. Grant, Treasurer,	118 75	
Bucks county, S. S. Gearhart, Treasurer,	95 00	
Butler county, A. L. Craig, Treasurer,	142 50	
Cambria county, A. J. Yeagley, Treasurer,	47 50	
Cameron county, J. H. Cochran, Treasurer,	23 75	
Carbon county, Max Schweibinz, Treasurer,	261 25	
Clarion county, Patrick Graham, Treasurer,	100 00	
Clearfield county, Philip Dotts, Treasurer,	47 50	
Clinton county, A. H. Strayer, Treasurer,	237 50	
Columbia county, H. A. Schwappenheiser, Treasurer,	71 25	
Crawford county, William Nash, Treasurer,	432 25	
Cumberland county, J. C. Eckels, Treasurer,	150 00	
Dauphin county, William Lodge, Treasurer,	182 25	
Delaware county, W. P. Yarnall, Treasurer,	665 00	
Elk county, M. Bruner, Treasurer,	47 50	
Erie county, W. C. Hay, Treasurer,	390 45	
Fayette county, M. W. Franks, Treasurer,	229 90	
Franklin county, John L. Greer, Treasurer,	95 00	
Juniata county, John W. Kirk, Treasurer,	23 75	
Lackawanna county, Ezra H. Ripple, Treasurer,	1,494 50	
Lancaster county, Samuel A. Groff, Treasurer,	639 40	
Lawrence county, W. H. H. Shaeffer, Treasurer,	23 75	
Lebanon county, J. W. Henry, Treasurer,	173 07	
Lehigh county, J. J. Trexler, Treasurer,	424 85	
Lycoming county, N. R. Keys, Treasurer,	237 50	
McKean county, W. D. Gallup, Treasurer,	893 75	
Mifflin county, J. A. Fichthorne, Treasurer,	47 50	
Montgomery county, Evan G. Jones, Treasurer,	108 25	
Montour county, Samuel Blue, Treasurer,	95 00	
Northampton county, Josiah Reimer, Treasurer,	456 95	
Northumberland county, J. G. Smith, Treasurer,	190 00	
Perry county, William Rice, Treasurer,	47 50	
Philadelphia county, J. J. Martin, Treasurer,	6,884 00	
Schuylkill county, Louis Stoffregen, Treasurer,	2,537 00	
Sullivan county, Edward Bergen, Treasurer,	71 25	
Susquehanna county, A. B. Burns, Treasurer,	285 00	
Tioga county, Charles F. Veil, Treasurer,	47 50	
Venango county, I. H. Davidson, Treasurer,	600 00	
Warren county, T. E. Barnes, Treasurer,	23 75	
Wayne county, Godfrey Stevenson, Treasurer,	95 00	
York county, A. F. Geesey, Treasurer,	554 35	
		$30,180 25

22. Peddlers' Licenses.

Allegheny county, William McCallin, Treasurer,	$159 60
Beaver county, W. F. Dawson, Treasurer,	20 00
Berks county, Adam M. Dundore, Treasurer,	19 00
Blair county, Alexander Rutledge, Treasurer,	76 00

Bradford county, John H. Grant, Treasurer, .	$30 40	
Clearfield county, Philip Dotts, Treasurer, . .	7 60	
Dauphin county, William Lodge, Treasurer, .	55 10	
Erie county, W. C. Hay, Treasurer, . .	193 80	
Huntingdon county, A. P. McElwaine, Treasurer, ...	78 00	
Jefferson county, Scott McClelland, Treasurer,	31 66	
Lackawanna county, Ezra H. Ripple, Treasurer, ...	22 80	
Lancaster county, Samuel A. Groff, Treasurer,	38 00	
McKean county, W. D. Gallup, Treasurer,	75 00	
Philadelphia county, J. J. Martin, Treasurer, .	112 00	
Potter county, M. V. Larrabee, Treasurer, . .	57 00	
Susquehanna county, A. B. Burns, Treasurer,	59 66	
Tioga county, Charles F. Veil, Treasurer, . .	74 48	
Warren county, T. E. Barnes, Treasurer, . .	28 50	
York county, A. F. Geesey, ...	152 00	
		$1,290 60

23. Patent Medicine Licenses.

Beaver county, W. F. Dawson, Treasurer, . .	$175 00	
Bedford county, James E. Shires, Treasurer, .	38 00	
Bradford county, John H. Grant, Treasurer, .	133 00	
Bucks county, S. S. Gearhart, Treasurer, . .	14 25	
Cameron county, J. H. Cochran, Treasurer, .	4 75	
Clearfield county, Philip Dotts, Treasurer, .	28 50	
Crawford county, William Nash, Treasurer, .	10 75	
Dauphin county, William Lodge, Treasurer, .	85 50	
Erie county, W. C. Hay, Treasurer, ...	171 00	
Franklin county, John L. Greer, Treasurer, .	62 70	
Huntingdon county, A. P. McElwain, Treasurer, ...	9 50	
Lawrence county, W. H. H. Shaeffer, Treasurer, ...	4 75	
Lebanon county, J. W. Henry, Treasurer, . .	123 50	
Luzerne county, John T. Griffith, Treasurer, .	19 00	
Lycoming county, N. R. Keys, Treasurer,	47 50	
Northumberland county, J. G. Smith, Treasurer, . . .	47 50	
Schuylkill county, Louis Stoffregen, Treasurer,	175 75	
Somerset county, H. T. Knepper, Treasurer, .	4 75	
Susquehanna county, A. B. Burns, Treasurer,	85 50	
Venango county, I. H. Davidson, Treasurer, .	73 75	
Warren county, T. E. Barnes, Treasurer,	169 00	
Washington county, S. C. McGregor, Treasurer,	166 25	
York county, A. F. Geesey, Treasurer, . . .	34 00	
		1,684 20

24. Theater, Circus, &c., Licenses.

Beaver county, W. F. Dawson, Treasurer, . .	$70 00	
Bedford county, James E. Shires, Treasurer, .	47 50	
Blair county, Alexander Rutledge, Treasurer, .	123 50	

Bradford county, John H. Grant, Treasurer, .	$57 00	
Cambria county, A. J. Yeagley, Treasurer, .	47 50	
Carbon county, Max Schweibinz, Treasurer, .	47 50	
Centre county, Adam Yearick, Treasurer, .	76 00	
Clarion county, Patrick Graham, Treasurer, .	120 00	
Clearfield county, Philip Dotts, Treasurer, . .	80 00	
Crawford county, William Nash, Treasurer, .	95 00	
Dauphin county, William Lodge, Treasurer, .	123 50	
Erie county, W. C. Hay, Treasurer, . . .	142 50	
Fayette county, M. W. Franks, Treasurer, . .	142 50	
Franklin county, John L. Greer, Treasurer, .	28 50	
Huntingdon county, A. P. McElwain, Treasurer,	28 50	
Jefferson county, Scott McClelland, Treasurer,	57 00	
Lawrence county, W. H. H. Shaeffer, Treasurer,	95 00	
Lehigh county, John J. Trexler, Treasurer, .	95 00	
Lycoming county, N. R. Keys, Treasurer, . .	47 50	
Mifflin county, J. A. Fichthorne, Treasurer, .	76 00	
Montgomery county, Evan G. Jones, Treasurer,	47 50	
Northumberland county, J. G. Smith, Treasurer,	47 50	
Schuylkill county, Louis Stoffregen, Treasurer,	47 50	
Somerset county, H. T. Knepper, Treasurer, .	47 50	
Susquehanna county, A. B. Burns, Treasurer,	95 00	
Tioga county, Charles F. Veil, Treasurer, . .	47 50	
Venango county, I. H. Davidson, Treasurer, .	100 00	
Warren county, T. E. Barnes, Treasurer, . .	76 00	
Washington county, S. C. McGregor, Treasurer,	95 00	
nty, Godfrey Stevenson, Treasurer,	28 50	
York county, A. F. Geesey, Treasurer, . . .	76 00	
		$2,308 00

25. Pamphlet Laws.

Beaver county, W. F. Dawson, Treasurer, . .	$6 91	
Berks county, A. M. Dundore, Treasurer, . .	12 73	
Blair county, Alexander Rutledge, Treasurer,	13 68	
Bucks county, S. S. Gearhart, Treasurer, . .	6 84	
Butler county, A. L. Craig, Treasurer, . .	15 96	
Clarion county, Patrick Graham, Treasurer, .	3 99	
Dauphin county, William Lodge, Treasurer, .	5 70	
Indiana county, John Truby, Treasurer, . .	6 84	
Luzerne county, John T. Griffith, Treasurer, .	1 72	
Mifflin county, J. A. Fichthorne, Treasurer, .	7 60	
Montgomery county, Evan G. Jones, Treasurer,	23 94	
Montour county, Samuel Blue, Treasurer, . .	7 41	
Northampton county, Josiah Reimer, Treasurer,	13 87	
Schuylkill county, Louis Stoffregen, Treasurer,	19 38	
Warren county, T. E. Barnes, Treasurer, . .	6 84	
York county, A. F. Geesey, Treasurer, . . .	18 24	
		$171 65

26. Notaries Public Commissions.

Alexander, W. B., ...	$25 00	
Allen, C. M., ...	25 00	

Revenue of the Commonwealth--Notaries Public Commissions.

Adams, G. W.,	$25 00
Atherton, Thomas H.,	25 00
Abrams, Joseph,	25 00
Alexander, D. O. W.,	25 00
Augstadt, Joseph,	25 00
Bachman, Jacob,	25 00
Boyd, Wallace J.,	25 00
Barth, Samuel B. S.,	25 00
Bird, Joseph,	25 00
Benedict, S. S.,	25 00
Barry, Joseph B.,	25 00
Boggs, William M.,	25 00
Brobston, Joseph,	25 00
Ball, David J.,	25 00
Bonsall, Ellwood,	25 00
Bryant, George W.,	25 00
Baker, H. J.,	25 00
Branson, O. H.,	25 00
Buckman, Chris,	25 00
Breen, James S.,	25 00
Burg, E. G.,	25 00
Breineman, A.,	25 00
Broadhead, Joseph J.,	25 00
Breiting, Frederick,	25 00
Becker, Henry B.,	25 00
Brubaker, John H.,	25 00
Brown, Henry R.,	25 00
Blease, George,	25 00
Bacon, J. Francis,	25 00
Broadhead, J. D.,	25 00
Bennett, D. S.,	25 00
Boyd, Henry M.,	25 00
Bosserman, W. H.,	25 00
Coane, Thomas M.,	25 00
Chubb, Joseph H.,	25 00
Chauncy, Charles,	25 00
Cunningham, John M.,	25 00
Cobb, Joseph P.,	25 00
Courtney, Samuel P.,	25 00
Conrad, George F.,	25 00
Curtze, Herman J.,	25 00
Cheesman, S. E.,	25 00
Chase, Simon B.,	25 00
Chilson, W. E.,	25 00
Clark, F. J.,	25 00
Corson, Robert B.,	25 00
Crowe, Joseph,	25 00
Crochett, James,	25 00
Cornelius, Charles E.,	25 00
Conrad, Isaac,	25 00
Clark, Olas,	25 00
Duffield, J. Davis,	25 00

Revenue of the Commonwealth--Notaries Public Commissions.

Dougherty, W. A.,	$25 00
Davis, J. R., junior,	25 00
Dorrance, B. F.,	25 00
Eno, Josiah W.,	25 00
Evart, W. W.,	25 00
Evans, O. M.,	25 00
Essick, William L.,	25 00
Eby, George,	25 00
Ensign, L. B.,	25 00
Fitzpatrick, John,	25 00
Fritz, Horace,	25 00
Ford, J.,	25 00
Fanning, A. C.,	25 00
Foust, Oscar,	25 00
Fleming, J. M.,	25 00
Goff, E. F.,	25 00
Guernsey, John W.,	25 00
Gibson, Walter,	25 00
Garrett, David,	25 00
Grumbine, Samuel,	25 00
Gayley, A. W.,	25 00
Good, David M.,	25 00
Gross, Henry D.,	25 00
Gordon, Alexander,	25 00
Glace, William H.,	25 00
Glenn, John A.,	25 00
Gormley, W. M.,	25 00
Galbraith, E. Edgar,	25 00
Hunt, Thomas J.,	25 00
Heimbeck, Daniel,	25 00
Hetchie, Tobias,	25 00
Hagne, John W.,	25 00
Heveringham, Alfred S.,	25 00
Hancock, H. D.,	25 00
Hungerford, C. E.,	25 00
Haverstick, Albert,	25 00
Hoffman, O. F.,	25 00
Haines, Benjamin F.,	25 00
Hastings, F. W.,	25 00
Hovey, F. W.,	25 00
Hartley, R. M.,	25 00
Huneshagen, Henry,	25 00
Hoke, William,	25 00
Hicks, J. D.,	25 00
Heisselton, G. W.,	25 00
Hurst, Charles B.,	25 00
Hill, George H.,	25 00
Houseman, M. H.,	25 00
Headman, Frank C.,	25 00
Hirsch, J. E.,	25 00
Harding, J. Morris,	25 00
Harris, Henry G.,	25 00

Revenue of the Commonwealth—Notaries Public Commissions.

Hostetter, Jacob.,	$25 00
Hulon, Thomas,	25 00
Haus, Jacob,	25 00
Hutchinson, J. P.,	25 00
Jayne, H. La Barre,	25 00
Johnston, A. B.,	25 00
Jordan, Henry W.,	25 00
Judge, Thomas P.,	25 00
Jones, E. P., junior,	25 00
Kauffman, A. J.,	25 00
Kay, Andrew T.,	25 00
Kline, M. S.,	25 00
Kline, H. O.,	25 00
Kunkel, George,	25 00
Kenney, James,	25 00
Kitzmiller, J. A.,	25 00
Kennedy, H. H.,	25 00
Kingsmith, W. H.,	25 00
Kohler, A. E.,	25 00
Kincaid, J. G.,	25 00
Kennedy, D. D.,	25 00
Kauffman, W. J.,	25 00
Kennedy, R.,	25 00
Knowles, W. E.,	25 00
Leib, William,	25 00
Lathrop, D. N.,	25 00
Luff, Walter H.,	25 00
Lean, William M.,	25 00
Larkin, Charles C.,	25 00
Lamb, John G.,	25 00
Luble, Francis H.,	25 00
Lutz, Abram,	25 00
Logan, J. F.,	25 00
Lynn, H. M.,	25 00
Lane, George A.,	25 00
Luffbury, H. B.,	25 00
Lynd, Charles F.,	25 00
Marshall, W. T.,	25 00
Morley, Ira R.,	25 00
Moore, Joseph C.,	25 00
Massey, J. R.,	25 00
Morgan, B. G.,	25 00
Mackey, George W.,	25 00
Montague, E.,	25 00
Miller, J. B.,	25 00
McGill, William M.,	25 00
McCartney, James,	25 00
Morgan, A. H.,	25 00
Mann, Arthur B.,	25 00
McGeorge, William,	25 00
McCandlish, James,	25 00
Miller, D. W.,	25 00

Revenue of the Commonwealth--Notaries Public Commissions.

Mercer, George H.,	$25 00
McFadden, John P.,	25 00
McCool, Bryson B.,	25 00
Moser, Albert H.,	25 00
McCurdy, Robert,	25 00
Montgomery, Alexander,	25 00
Moore, B. F.,	25 00
Miller, F. C.,	25 00
Merrick, J. Wilson,	25 00
Magill, R. D.,	25 00
Miller, Charles W.,	25 00
Merrill, Paul S.,	25 00
Morrison, A. W.,	25 00
Morrow, Frank D.,	25 00
Miller, Charles,	25 00
Murphy, George W.,	25 00
Newell, Zenas,	25 00
Noble, John S.,	25 00
Newell, William,	25 00
Nesmith, Ozro,	25 00
O'Brien, James A.,	25 00
Otterson, Charles H.,	25 00
O'Reilly, J. J.,	25 00
Potterger, J. B.,	25 00
Potter, W. W.,	25 00
Paxson, Thomas B.,	25 00
Petit, James P.,	25 00
Pfeiffer, Louis E,	25 00
Passant, Dittman L.,	25 00
Patterson, William Henry,	25 00
Parsons, Homer,	25 00
Rankin, G. W.,	25 00
Reeves, S. W.,	25 00
Radzincky, L. D.,	25 00
Reese, John,	25 00
Robb, J. H.,	25 00
Reed, George W.,	25 00
Reineman, A. R.,	25 00
Rex, John,	25 00
Rodgers, John,	25 00
Reigle, Simon,	25 00
Richards, John,	25 00
Rich, John W.,	25 00
Radebaugh, William,	25 00
Roach, William,	25 00
Seaton, C. H.,	25 00
Sims, John C., junior,	25 00
Sechurst, W. C.,	25 00
Stevenson, A. K.,	25 00
Snyder, Jacob,	25 00
Schmehl, W. H. H.,	25 00

Revenue of the Commonwealth—Notaries Public Commissions.

Seidel, G. C.,	$25 00
Stoever, W. C.,	25 00
Shallcross, William H.,	25 00
Stewart, Abraham,	25 00
Smith, Alfred J.,	25 00
Schandein, Jacob A.,	25 00
Sibbs, Samuel S.,	25 00
Snyder, Edward J.,	25 00
Sherwood, Walter,	25 00
Scott, John W.,	25 00
Smith, Oscar H.,	25 00
Shirley, George W.,	25 00
Schwenk, Abraham G.,	25 00
Seiss, R. S.,	25 00
Stehman, Henry,	25 00
Sterritt, S. P.,	25 00
Stapler, John M.,	25 00
Sheldrocks, John T.,	25 00
Shuck, Samuel,	25 00
Stewart William,	25 00
Schomaker, H. C.,	25 00
Taggart, J. S.,	25 00
Thomas, Reese L.,	25 00
Torry, James H.,	25 00
Thompson, O. D.,	25 00
Truby, W. R.,	25 00
Twining, S. B.,	25 00
Thompson, D. S.,	25 00
Thomas, Robert,	25 00
Thompson, John,	25 00
Taylor, Casper,	25 00
Townsend, C. H.,	25 00
Ulrich, J. H.,	25 00
Vandersall, S. W.,	25 00
Vail, Horace A.,	25 00
Wilde, Benjamin,	25 00
Walther, W. K.,	25 00
Watterson, W. V. D.,	25 00
Wood, E. H.,	25 00
Weir, William W.,	25 00
Weston, Roswell,	25 00
Wilvert, Emanual,	25 00
Wheelock, Frank D.,	25 00
Woltjen, Charles H.,	25 00
Wintersteen, L. S.,	25 00
Wittman, A. K.,	25 00
Whitney, George J.,	25 00
Wheeler, John W.,	25 00
Warner, George,	25 00
Wright, C. F.,	25 00
Wadhams, Calvin,	25 00
Ward, Charles C.,	25 00

Ziegler, A. W.,	$25 00	
Zimmerman, C. J.,	25 00	
		$6,575 00

27. Bonus on Charters.

Acme Oil Company,	$375 00
Anthracite Coal Company of Schuylkill county,	990 00
Alta Land Company,	73 04
Allegheny and Perrysville Omnibus Company,	1 75
Albright Coal Company,	312 50
Army and Navy Escutcheon Company,	6 25
American Rapid Telegraph Company,	12 50
Allegheny Gas Company,	1,250 00
Altoona Light Company,	12 50
Aronia Fabric Company,	50 00
American Tube and Iron Company, Middletown,	125 00
American Union Telegraph Company,	62 50
Automatic Type and Machine Company,	125 00
Blooming Glen Dairymen's Association,	6 00
Billmeyer, Small & Co.,	80 52
Bangor Union Slate Company,	156 25
Big Sewickley Coal and Coke Company,	25 00
Buckmanville Dairymen's Association,	5 25
Buckingham Valley Dairymen's Association,	3 75
Berwick Rolling Mill Company,	150 00
Beaver Run Coal Company,	250 00
Bristol Improvement Company,	112 50
Black Ridge Coal Company,	125 00
Bellevue Coal Company,	500 00
Bergner & Engle Brewing Company,	1,200 00
Broad Top Improvement Company,	4 13
Bloomsburg Water Company.	37 50
Bell Telephone Company, of Philadelphia,	700 00
Beaver Falls Bridge Company,	37 50
Beaver Falls Car Works	62 50
Consumers Gas Light Company, Reading,	74 89
Conyngham Water Company,	2 50
Chickies Iron Company,	187 50
Citizens Water and Gas Company, Williamsport,	125 00
Cumberland Ore Bank Company,	12 50
Chariot Line of York county,	12 50
Cold Spring Dairymen's Association,	7 50
Clearfield Fire Brick Company,	37 50
Connelsville Coal and Iron Company,	1,250 00
Cordelia Iron Company,	100 00
Citizens Illuminating Company, Allegheny,	12 50
Chester Rolling Mills Company,	375 00
Central Pennsylvania Company,	12 50
Chihuahua Mining and Beneficating Company,	68 75
City Farm Ferry Company,	1 25

Charles McKeone & Son Soap Manufacturing Company,	500 00
Citizens Gas Company,	125 00
Cherryville Dairymens Association,	3 14
Clearfield Coal Company,	125 00
Church Hill Dairymens Association,	3 75
Clayton Butter and Cheese Company,	5 00
Central Pennsylvania Telephone and Supply Company,	125 00
Cresson Coal Company,	250 00
Combination Steel and Iron Company,	250 00
Chester Oil Company,	312 50
Dublin Dairying Association,	3 13
Delaware and Chesapeake Improvement Company,	125 00
Dauphin County Light Company,	12 50
Duke Centre Gas Company,	31 25
Evening News Company,	62 50
Ebervale Coal Company,	625 00
Excelsior Dairymens Association,	1 94
E. and G. Brooke Land Company,	112 50
E. and G. Brooke Iron Company,	750 00
Evening Telegraph Company,	52 80
Electric Lighting Company,	12 50
Electric Lighting and Manufacturing Company,	62 50
Eastern Pennsylvania Telephone Company,	62 50
Freeport Planing Mill Company,	33 00
Flint Hill Water Company,	3 38
Fairchance Furnace Company,	250 00
Florence Real Estate Association,	187 50
Falls Ferry Company,	63
Farmers Creamery Association, Branch Valley,	3 13
Frei Press Publishing Association,	12 50
Forest Oil Company,	1,250 00
Farmers Creamery Association of Centre Point,	10 64
Farmers Creamery Association of Limerick Square,	10 20
Fidelity Insurance, Trust, and Safe Deposit Company,	439 22
Farmers and Mechanics Bank, Sharpsburg,	62 50
Greenwood Rolling Mill Company, Tamaqua,	127 26
Girard Life Insurance, Annuity, and Trust Company,	375 00
Goodwin Gas Stove and Meter Company,	187 50
Germania Mining Company,	75 00
Glasgow Iron Company,	46 88
German Catholic Press Company,	10 18
Geiser Manufacturing Company,	50 50
Glendower Iron Company,	93 75
Greentree Creamery Association, of Frederick township,	2 81
Hosensack Creamery,	1 75

Revenue of the Commonwealth—Bonus on Charters.

Hamlin File Company	$28 96
Harrisburg Illuminating and Heating Company,	12 50
Herdic Personal Transportation Company of Philadelphia,	312 50
Harrisburg Heat and Steam Power Company,	62 50
Hardshell Mining Company,	1,250 00
Hanover Drove-Yard Company,	3 75
International Submarine Company,	25 00
Iron Bridge Hatters Association,	25 00
Indiantown Gap Silver Mining Company,	9 00
James Smith Woolen Machinery Company,	125 00
Knoxville Land Improvement Company,	125 00
Lebanon Iron Company,	168 62
Lehigh Telegraph Company,	12 50
Lancaster City Light Company,	12 50
Langhorn Creamery Company,	5 00
Lee Arms Company,	50 00
Lykens Water Company,	12 50
Lower Saucon Creamery Company,	10 00
Lehigh Water Company,	206 25
Lansdale Creamery Association	7 50
Lancaster and York County Ferry Company,	2 50
Mount Joy Gas Company,	37 50
Macungie Iron Company,	112 50
Millford Square Dairymens Association,	1 57
Mutual Accident and Life Association of Pennsylvania,	12 50
McCalmont Oil Company,	625 00
Montour Iron and Steel Company,	250 00
McKeesport Water Company,	75 00
McKean Glycerine Company,	2 50
Midland Mining Company,	125 00
Millwood Coal and Coke Company,	250 00
Middletown Gas Light Company,	31 25
McComb Manufacturing Company,	25 00
Manchester Iron and Steel Company,	625 00
New Britain Dairymens Association,	5 10
New Hanover Dairymens Association,	4 00
Newtown Dairymens Association,	6 25
Neshaminy Valley Dairymens Association, Hulmeville,	1 88
North Carolina Gold Mining and Reduction Company,	1,250 00
Norristown Fuel and Gas Company,	12 50
National Plating and Manufacturing Company,	25 00
New Brighton Water Company,	62 50
Old East Bangor Slate Company,	62 50
Pocono Land and Improvement Company,	40 40
Powers, Brown & Co.,	80 00
Penn Chemical Manufacturing Company,	12 50
Producers Pipe Line Company,	1 25
Perkiomen Dairymens Association,	2 50

Revenue of the Commonwealth - Bonus on Charter.

Peerless Brick Company,	$125 00
Penn Gold and Silver Mining Company,	62 50
Penn Fire Brick Company,	125 00
Philadelphia Fuel and Gas Company,	12 50
Philadelphia Fertilizer and Compost Company,	62 50
Parker Elevator Company,	6 75
Pleasant Valley Co-operative Dairymens Association,	2 50
Phoenix Glass Company,	75 00
Pine Run Valley Dairymens Association,	6 25
Plymouth Planing Mill Company,	25 00
Pennsylvania Pulp and Paper Company,	125 00
Prudential Real Estate Company,	12 50
Paul Valley Dairymens Association,	12 50
Plymouth Valley Creamery Association,	5 00
Presbyterian Journal Company,	12 50
Peoples Gaslight Company,	62 50
Phœnix Creamery Association,	12 50
Pottsville Iron and Steel Company,	562 50
Pond Creek Coal Company,	62 50
Perkiomenville Creamery Association,	5 00
Pittsburgh and New Orleans Coal Company,	62 50
Red Run Coal Company,	250 00
Sewickley Borough and Moon Township Steam Ferry Company,	3 56
Spinnerstown Dairymens Association,	3 75
Sun Printing and Publishing Company,	25 00
Surety Contract Company of Pennsylvania,	125 00
Screw-Head Paper Box Company,	75 00
Schuylkill Iron Company,	62 50
Sharon Land Association,	132 50
Schuylkill Haven Iron Company,	93 75
Sellersville Dairymens Association,	5 09
Southwark Foundry and Machine Company,	187 50
Smiths Ferry Oil Transportation Company,	45 00
State Line and Allegheny River Ferry Company,	25
Sunset Silver Mining Company,	762 50
Sanquoit Silk Manufacturing Company,	93 75
Towanda Water-Works,	125 00
Thorndale Iron Works,	125 00
The Whitewells Patents Company,	750 00
Temple Water Company,	2 50
Trumbauersville Dairymens Association,	1 88
The Allegheny County Light Company,	112 50
The Glenn Mills,	112 50
Towamensing Creamery Association,	3 75
The J. & P. Baltz Brewing Company,	375 00
Troy Water Company,	25 00
Tioga and Morris Run Telegraph Company,	3 12
Towanda Water Company,	125 00
Union Oil Company,	5,000 00

Revenue of the Commonwealth—Accrued Interest.

Union Gas Company,	$31 25	
Virginia Soapstone Company,	125 00	
West Point Engine and Machine Company,	10 00	
Wrightsville and Chanceford Turnpike Company,	12 50	
Warrior Run Telephone Company,	63	
Warwick Dairymens Association,	6 44	
Walnut Lawn Dairymens Association,	3 75	
Wrightsville Hardware Company,	6 25	
Willow Grove Creamery Association,	12 50	
West Newton Mines,	25 00	
West Newton Gas Company,	12 50	
William Penn Mining and Smelting Company of Pittston, Pennsylvania,	125 00	
Yerkes Creamery Company,	6 25	
York Opera House Association,	37 50	
Youghiogheny Coal Hollow Coal Company,	2,000 00	
		$34,663 44

28. Accrued Interest.

Altoona City,	$42 24	
Allegheny county, Samuel Kilgore, late Treasurer,	946 88	
Big Black Creek Improvement Company,	175 75	
Corry city,	113 67	
Dunbar Furnace Company,	113 72	
Easton and South Easton Passenger Railway Company,	5 00	
Enterprise Insurance Company,	17 56	
Farmers Bone and Fertilizing Company,	18 40	
Farmers Market Company, York,	101 88	
Farmers and Mechanics Bank, Sharpsburg,	1 75	
Long, J. W., Register and Recorder, Clarion county,	404 32	
Lombard and South Streets Passenger Railway Company,	35 40	
Merchants Hotel Company,	85 10	
Mahoning Coal Company,	378 44	
Mercer Mining and Manufacturing Company,	146 84	
Mercer Planing Mill Company,	43 52	
Minersville Water Company,	1,293 12	
New Castle Railroad and Mining Company,	519 44	
Pottsville Bank, of Pottsville,	21 01	
Pittsburgh Grain Elevator Company,	14 40	
Pottsville Water Company,	2,194 79	
Pennsylvania Railroad Company,	909 04	
Pennsylvania Steel Company,	524 39	
South Fork Coal and Iron Company,	36 62	
Shenango and Allegheny Railroad Company,	26 11	
St. Clair borough,	31 76	
St. Nicholas Coal Company,	466 99	
Surety Contract Company of Pennsylvania,	56 10	
Stout, A. G.,	1 18	

Stout Coal Company,	$139 64	
Sauquoit Silk Manufacturing Company,	66	
Tidioute and Triumph Hill Oil and Water Company,	5 74	
Union City Iron Works Company,	22 02	
Union Improvement Company,	200 98	
Warren borough,	3 28	
Williamsport city,	160 89	
		$9,258 63

29. Penalties.

Farmers Market Company, York,	$31 42	
Minersville Water Company,	255 54	
		$286 96

30. Office License Fees.

Ben Franklin Silver Mining Company,	$52 05	
Buena Gold Mining Company,	328 38	
Brigantine Improvement Company,	25 00	
Cohansey Glass Manufacturing Company,	125 00	
Charleston, South Carolina, Mining and Manufacturing Company,	250 00	
Gloucester Land Company,	25 00	
Girard Gold and Silver Mining Company,	193 13	
Haseltine Mining Company,	250 00	
Little Maud Mining Company,	300 03	
Little Piney Gold and Silver Mining Company of Colorado,	250 00	
Manufacturers Land and Improvement Company,	100 00	
Mount Farm Coal and Oil Company,	60 00	
Mount Lincoln Mining Company,	205 50	
National Docks Railway Company,	75 00	
Orion Silver Mining Company,	468 50	
Pizzaro Gold and Silver Mining Company,	136 98	
Rara Avis Gold and Silver Mining Company of Colorado,	82 20	
South Evans Gulch Mining Company,	161 64	
Silver Cord Combination Mining Company,	95 90	
Tombstone Mill and Mining Company,	256 80	
Volcanic Oil and Coal Company,	250 00	
Washington Manufacturing Company,	225 00	
Western Warehousing Company,	25 00	
		$3,941 11

31. Allegheny Valley Railroad.

Bond redeemed,	$100,000 00	
Interest on bonds given to secure the construction of the low grade railway, to connect the waters of the Ohio and Allegheny valley with the Susquehanna, per act of March 30, 1869,	150,000 00	
		$250,000 00

32. Sale of Public Property.

Amount received from various parties, being amount due from them on account of purchase of State turnpike stocks,		$2,126 66

33. Refunded Cash.

J. M. Forster, Insurance Commissioner, unexpended balance of furnishing account,	$2 78	
William P. Schell, junior, unexpended costs in escheat case,	4 00	
Captain R. J. Irwin, amount overpaid to company B, Tenth regiment, on account of allowance for 1879,	332 64	
James P. Wickersham, unexpended balance of contingent fund of Common School and Soldiers' Orphan School Departments, for year ending May 31, 1880,	1,795 64	
S. E. Slaymaker, costs in suits against delinquent dealers,	1 59	
Frank W. Paul, deputy escheator of estate of Laura Coleman, deceased, fees returned,	65 77	
		$2,202 42

34. Fees of the Public Offices.

M. S. Quay, Secretary of the Commonwealth,	$14,545 78	
J. M. Forster, Insurance Commissioner,	19,509 75	
Lucius Rogers, Deputy Secretary of Internal Affairs,	1,287 75	
William P. Schell, Auditor General,	72 50	
Thomas Kemerer, Prothonotary Carbon county,	87 12	
Amos Weiler, Prothonotary Berks county,	340 61	
Thomas G. Fox, Prothonotary Dauphin county,	638 18	
A. F. Hart, Prothonotary Montgomery county,	108 77	
H. H. Bingham, late Clerk of Courts, Philadelphia,	2,786 91	
		$39,377 37

35. Conscience Money.

S. F., Philadelphia,	$12 50

36. Commutation of Tonnage Tax.

Pennsylvania Railroad Company, per act of March 7, 1861,	$460,000 00

37. Escheats.

Philadelphia Saving Fund Society, unclaimed deposits,	$270 07
N. McCrum, deputy escheater, estate of Jacob Meyer,	378 10

Bank of Pittsburgh, balance of deposit of Nicholas Walter,	$195 00	
Frank W. Paul, deputy escheater, estate of Laura Coleman,	1,315 47	
		$2,158 64

38. United States Government.

Henry M. Hoyt, Governor, amount collected from said government, by authority of act of Congress of July, 1861, for disbursements made in organizing and equipping troops during the late rebellion,	$39,005 78

39. Annuity for Right of Way.

New York, Lake Erie, and Western Railroad Company, for privilege of entering the State of Pennsylvania,	$10,000 00

40. Dividends on Stock Owned by Commonwealth.

Williamsport Bridge Company,	$40 00

41. Miscellaneous.

Second Geological Survey, proceeds of sale of reports,	$243 21	
Western Savings Fund Society, Philadelphia, unclaimed deposits,	872 83	
Christian K. Ross, master warden, Philadelphia, fines collected for obstructing channel in Delaware river,	40 00	
H. W. Palmer, Attorney General, excess of commissions,	1,040 87	
		$2,196 91

EXPENDITURES OF THE COMMONWEALTH OF PENNSYLVANIA

SUMMARY OF PAYMENTS,

At the State Treasury, from the 1st day of December, 1879, to the 30th day of November, 1880, both days inclusive.

1. Expenses of government—

Judiciary,	$452,590 74
Senate,	14,026 84
House,	25,016 93
Public printing and binding,	238,699 02
Executive Department,	24,877 09
Auditor General's Department,	29 004 28
State Department,	26,675 26
Treasury Department,	19,043 13
Attorney General's Department,	7,229 92
Internal Affairs Department,	34,124 14
Common School Department,	17,642 34
Soldiers' Orphan School Department,	9,418 90
Adjutant General's Department,	18,110 51
Insurance Department,	10,976 31
State Library,	13,897 60
Inspectors of coal mines,	31,231 75
Public buildings and grounds,	22,488 04
Board of Pardons,	3,625 00
State Board of Agriculture,	4,921 50
State Military Board,	3,400 00
Board of Revenue Commissioners,	2,100 00
Board of Public Charities,	6,325 00

Expenditures of the Commonwealth—Summary of Payments—Continued.

Joint committee to investigate Pennsylvania State College,	$36 74		
Joint committee to investigate alleged over-issue of State bonds,	2,139 00		
Port warden, Philadelphia,	2,500 00		
Harbor master, Philadelphia,	7,125 00		
Commissioners of Sinking Fund,	2,800 00		
Assessors of bank stock,	34 32		
Mercantile appraisers,	3,294 32		
Costs in suits against delinquent dealers,	5,297 92		
Special commissions,	26,197 76		
Advertising for proposals,	10,454 96		
Sundry advertising,	230 90		
Advertising sale of turnpike stock,	193 10		
Counsel fees and commissions,	6,144 59		
		$1,081,872 91	
2. Loans redeemed,		628,679 21	
3. Interest on loans,		1,156,137 91	
4. Charitable institutions,		1,170,303 53	
5. Soldiers' orphan schools,		356,833 23	
6. Penitentiaries,		296,225 00	
7. National Guard of Pennsylvania,		281,775 73	
8. Riots of 1877,		1,905 17	
9. Military claims,		283 98	
10. Escheats—payments,		1,283 92	
11. Second Geological Survey,		55,000 00	
12. Pennsylvania State Agricultural Society,		2,000 00	
13. Mechanics' High School,		50 00	
14. Harrisburg fire companies,		700 00	
15. Refunded collateral inheritance tax,		291 18	
16. Pennsylvania State Agricultural College,		40,000 00	
17. Riots of 1875,		75 00	
18. Common schools,		1,668,625 75	
19. Pensions and gratuities,		23,838 77	
20. Miscellaneous payments,		54,238 20	
			$6,820,119 49

II. Expenditures of the Commonwealth.

STATEMENT

Showing the amount paid at the State Treasury, as applied to the several objects of expenditures during the fiscal year ending with the 30th day of November, 1879.

1. EXPENSES OF GOVERNMENT.

Judiciary—Salaries of Judges of Supreme Court.

George Sharswood, from September 1, 1879, to August 31, 1880,	$7,000 00	
Ulysses Mercur, from September 1, 1879, to August 31, 1880,	7,000 00	
Isaac G. Gordon, from September 1, 1879, to August 31, 1880,	7,000 00	
E. M. Paxson, from September 1, 1879, to August 31, 1880,	7,000 00	
John Trunkey, from September 1, 1879, to August 31, 1880,	7,000 00	
James P. Sterrett, from September 1, 1879, to August 31, 1880,	7,000 00	
Warren J. Woodward, from September 1, 1879, to September 29, 1879,	537 04	
Henry Green, from September 29, 1879, to August 31, 1880,	6,455 90	
		$48,992 94

Salaries of Judges of Courts of Common Pleas.

1st district.	Amos Briggs, from September 1, 1879, to August 31, 1880,	$7,108 00
Do.	D. Newlin Fell, from September 1, 1879, to August 31, 1880,	7,000 00
do.	M. Russell Thayer, from September 1, 1879, to August 31, 1880,	7,000 00
do.	Joseph Allison, from September 1, 1879, to August 31, 1880,	7,000 00
do.	Thomas R. Elcock, from September 1, 1879, to August 31, 1880,	7,000 00
do.	W. H. Yerkes, from September 1, 1879, to August 31, 1880,	7,000 00
do.	Craig Biddle, from September 1, 1879, to August 31, 1880,	7,000 00

1st	district.	James T. Mitchell, from September 1, 1879, to August 31, 1880,	$7,000 00
	do.	J. I. Clark Hare, from September 1, 1879, to August 31, 1880,	7,000 00
	do.	William S. Peirce, from September 1, 1879, to August 31, 1880,	7,000 00
	do.	Thomas K. Finletter, from September 1, 1879, to August 31, 1880,	7,000 00
	do.	James R. Ludlow, from September 1, 1879, to August 31, 1880,	7,012 00
2d	do.	J. B. Livingston, from September 1, 1879, to August 31, 1880, .	4,000 00
	do.	D. W. Patterson, from September 1, 1879, to August 31, 1880,	4,000 00
3d	do.	O. H. Myers, from September 1, 1879, to November 30, 1880, .	5,456 00
4th	do.	H. W. Williams, from September 1, 1879, to August 31, 1880, .	4,661 80
	do.	S. F. Wilson, from September 1, 1879, to August 31, 1880,	4,364 20
5th	do.	J. W. F. White, from September 1, 1879, to August 31, 1880, .	6,204 00
	do.	Edwin H. Stowe, from September 1, 1879, to August 31, 1880,	6,132 00
	do.	Thomas Ewing, from September 1, 1879, to August 31, 1880, .	6,072 00
	do.	John M. Kirkpatrick, from September 1, 1879, to August 31, 1880, ...	6,036 00
	do.	F. H. Collier, from September 1, 1879, to August 31, 1880,	6,000 00
	do.	John H. Bailey, from September 1, 1879, to August 31, 1880, .	6,000 00
6th	do.	William A. Galbraith, from September 1, 1879, to August 31, 1880, ...	4,000 00
7th	do.	Richard Watson, from September 1, 1879, to August 31, 1880, .	4,072 00
8th	do.	William M. Rockefeller, from September 1, 1879, to August 31, 1880, . .	4,036 00
9th	do.	M. C. Herman, from September 1, 1879, to August 31, 1880, .	4,144 00
10th	do.	James A. Hunter, from September 1, 1879, to August 31, 1880,	4,072 00
11th	do.	G. M. Harding, from September 1, 1879, to January 1, 1880, .	1,333 33
	do.	Stanley Woodward, from January 1, 1880, to November 30, 1880, ...	3,666 66
	do.	Charles E. Rice, from January 1, 1880, to August 31, 1880, . .	2,690 66

Expenditures of the Commonwealth—Expenses of Government—Continued.

12th	district.	John J. Pearson, from September 1, 1879, to August 31, 1880,	$5,015 00
	do.	R. M. Henderson, from September 1, 1879, to August 31, 1880,	5,187 50
13th	do.	P. D. Morrow, from September 1, 1879, to August 31, 1880, .	4,252 60
14th	do.	A. E. Wilson, from September 1, 1879, to August 31, 1880,	4,030 00
15th	do.	J. Smith Futhey, from September 1, 1879, to August 31, 1880,	4,048 00
16th	do.	William M. Hall, from September 1, 1879, to August 31, 1880,	4,231 00
17th	do.	Ebenezer McJunkin, from September 1, 1879, to August 31, 1880, ...	4,199 50
	do.	James Bredin, from September 1, 1879, to August 31, 1880, .	4,625 50
18th	do.	William P. Jenks, from September 1, 1879, to August 31, 1880,	4,286 50
19th	do.	Robert J. Fisher, from September 1, 1879, to August 31, 1880,	4,036 00
	do.	Pere L. Wicks, from September 1, 1879, to August 31, 1880, .	4,000 00
20th	do.	Joseph C. Bucher, from September 1, 1879, to August 31, 1880,	4,291 00
21st	do.	Cyrus L. Pershing, from September 1, 1879, to August 31, 1880,	4,000 00
	do.	Thomas H. Walker, from September 1, 1879, to August 31, 1880, ...	4,000 00
	do.	O. P. Bechtel, from September 1, 1879, to August 31, 1880, . .	4,084 00
22d	do.	Charles P. Waller, from September 1, 1879, to August 31, 1880,	4,199 20
23d	do.	Jeremiah Hagenman, from September 1, 1879, to November 30, 1880, ...	5,000 00
	do.	Augustus S. Sassaman, from November 30, 1879, to November 30, 1880, . .	4,000 00
24th	do.	John Dean, from September 1, 1879, to August 31, 1880, . .	4,409 05
25th	do.	Charles A. Mayer, from September 1, 1879, to August 31, 1880,	5,258 50
	do.	John H. Orvis, from December 1, 1879, to August 31, 1880, .	3,591 00
26th	do.	William Ellwell, from September 1, 1879, to August 31, 1880, .	4,361 20
27th	do.	George S. Hart, from September 1, 1879, to August 31, 1880, .	4,108 00
28th	do.	Charles E. Taylor, from September 1, 1879, to August 31, 1880,	4,264 00

29th	district,	H. H. Cummin, from September 1, 1879, to August 31, 1880, .	$4,996 00	
30th	do.	Pearson Church, from September 1, 1879, to August 31, 1880, .	4,300 00	
31st	do.	Edwin Albright, from September 1, 1879, to August 31, 1880, .	4,132 00	
32d	do.	Thomas J. Clayton, from September 1, 1879, to August 31, 1880, ...	4,228 00	
33d	do.	James B. Neale, from September 1, 1879, to August 31, 1880, .	4,000 00	
34th	do.	J. Brewster McCollum, from September 1, 1879, to August 31, 1880, . . .	4,132 00	
35th	do.	Arcus McDermitt, from September 1, 1879, to August 31, 1880,	4,685 50	
36th	do.	Henry Hice, from September 1, 1879, to August 31, 1880,	4,000 00	
37th	do.	L. D. Wetmore, from September 1, 1879, to August 31, 1880, .	4,139 92	
39th	do.	D. Watson Rowe, from September 1, 1879, to August 31, 1880,	4,048 00	
40th	do.	John P. Blair, from September 1, 1879, to May 31, 1880, . .	3,168 00	
41st	do.	B. F. Junkin, from September 1, 1879, to August 31, 1880,	4,637 50	
42d	do.	William McClean, from September 1, 1879, to August 31, 1880,	4,108 00	
43d	do.	Samuel S. Dreher, from September 1, 1879, to August 31, 1880,	4,228 00	
44th	do.	Thomas J. Ingham, from September 1, 1879, to August 31, 1880,	4,370 50	
45th	do.	John Handley, from September 1, 1879, to August 31, 1880, .	4,420 00	
	do.	Alfred Hand, from September 1, 1879, to August 31, 1880,	4,372 00	
	do.	John Handley, for mileage from January 1, 1875, to May 26, 1877, ...	1,060 20	
	do.	James A. Logan, for holding special court between April 6, 1874, and Jauuary 1, 1875, . .	504 00	
				$348,067 82

Salaries of Judges of Or hans' Courts.

Philadelphia county, William N. Ashman, from September 1, 1879, to August 31, 1880,	$5,000 00
Clement B. Penrose, from September 1, 1879, to August 31, 1880, ...	5,000 00
William B. Hanna, from September 1, 1879, to August 31, 1880, ...	5,000 00

Expenditures of the Commonwealth—Expenses of Government—Continued.

Allegheny county, W. G. Hawkins, junior, from September 1, 1879, to August 31, 1880,	$5,000 00	
Luzerne county, D. L. Rhone, from September 1, 1879, to August 31, 1880,	4,000 00	
		$24,000 00

Salaries of Associate Judges.

Bedford county, D. B. Kochendarfer, from September 1, 1879, to August 31, 1880,	$447 20
John Nelson, from September 1, 1879, to August 31, 1880,	432 00
Blair county, Samuel Smith, from September 1, 1879, to August 31, 1880,	378 35
Charles J. Mann, from September 1, 1879, to August 31, 1880,	393 20
Butler county, Samuel Marshall, from June 1, 1879, to November 30, 1879,	234 20
W. W. Dodds, from November 30, 1879, to August 31, 1880,	518 45
Robert Storey, from September 1, 1879, to August 31, 1880,	660 00
Cameron county, G. W. Warner, from September 1, 1879, to August 31, 1880,	300 00
Solomon Ross, from September 1, 1879, to August 31, 1880,	300 00
Cambria county, John Flanagan, from September 1, 1879, to August 31, 1880,	490 95
John B. Thomas, from September 1, 1879, to August 31, 1880,	464 85
Carbon county, Charles Meendsen, from September 1, 1879, to August 31, 1880,	358 00
R. Leonard, from September 1, 1879, to August 31, 1880,	320 00
Centre county, Samuel Frauck, from September 1, 1879, to August 31, 1880,	613 40
John Divins, from September 1, 1879, to August 31, 1880,	526 00
Clarion county, Christian Brinker, from September 1, 1879, to August 31, 1880,	572 40
James Sweeny, from September 1, 1879, to May 31, 1880,	385 00
Clearfield county, V. B. Holt, from September 1, 1879, to August 31, 1880,	455 90
Abraham Ogden, from September 1, 1879, to August 31, 1880,	386 40
Clinton county, John W. Smith, from September 1, 1879, to August 31, 1880,	550 00
Cline Quigley, from September 1, 1879, to August 31, 1880,	682 00
Columbia county, F. L. Shuman, from September 1, 1879, to August 31, 1880,	362 80

Expenditures of the Commonwealth—Expenses of Government—Continued.

J. K. Krickbaum, from September 1, 1879, to February 29, 1880,	$233 60
Elk county, George Edward Weis, from September 1, 1879, to August 31, 1880,	342 90
Julius Jones, from September 1, 1879, to August 31, 1880,	370 20
Fayette county, D. W. C. Dumbauld, from September 1, 1879, to August 31, 1880,	862 00
Griffith Roberts, from September 1, 1879, to August 31, 1880,	693 30
Forest county, Edward Kerr, from September 1, 1879, to August 31, 1880,	352 80
J. G. Dale, from September 1, 1879, to December 31, 1879,	100 00
John Reck, from January 1, 1880, to August 31, 1880,	200 00
Fulton county, James Cooper, from September 1, 1879, to August 31, 1880,	300 00
G. W. Barton, from September 1, 1879, to August 31, 1880,	337 80
Greene county, William F. Scott, from September 1, 1879, to January 5, 1880,	124 16
Silas Barnes, from January 5, 1880, to August 31, 1880,	207 09
Thomas Scott, from October 1, 1878, to November 27, 1878,	99 90
William Braden, from September 1, 1878, to August 31, 1880,	680 50
Huntingdon county, Adam Heeter, from September 1, 1879, to August 31, 1880,	465 00
Graffus Miller, from September 1, 1879, to August 31, 1880,	330 00
Jefferson county, J. B. Wilson, from September 1, 1879, to August 31, 1880,	490 60
J. E. Mitchell, from September 1, 1879, to August 31, 1880,	490 60
Juniata county, Bartley Francis, from September 1, 1879, to August 31, 1880,	397 00
N. A. Elder, from September 1, 1879, to August 31, 1880,	325 00
Lackawanna county, P. M. Moffit, from September 1, 1879, to August 31, 1880,	1,107 40
W. J. Lewis, from September 1, 1879, to August 31, 1880,	1,023 90
Lawrence county, A. T. McCready, from September 1, 1879, to August 31, 1880,	315 00
J. P. Aiken, from September 1, 1879, to August 31, 1880,	350 10
Lebanon county, William Rank, from September 1, 1879, to August 31, 1880,	405 10
Joseph Light, from September 1, 1879, to November 30, 1879,	76 80

Expenditures of the Commonwealth—Expenses of Government—Continued.

McKean county, F. N. Burnham, from September 1, 1879, to August 31, 1880,	$494 40
W. S. Brownwell, from June 1, 1879, to August 31, 1880,	500 00
Mifflin county, John Davis, from May 20, 1879, to August 31, 1880,	383 33
Samuel Beford, from September 1, 1879, to August 31, 1880,	300 00
Monroe county, Charles W. Decker, from September 1, 1879, to August 31, 1880,	389 70
Peter Gruver, from September 1, 1879, to August 31, 1880,	369 40
Montour county, R. S. Simington, from September 1, 1879, to August 31, 1880,	300 00
Thomas Butler, from September 1, 1879, to August 31, 1880,	326 40
Perry county, John Bear, from September 1, 1879, to January 1, 1880,	112 00
William Grier, from January 1, 1880, to August 31, 1880,	220 00
Samuel Noss, from June 1, 1879, to August 31, 1880,	431 10
Pike county, William Cromwell, from September 1, 1879, to August 31, 1880,	467 40
G. P. Heller, from September 1, 1879, to February 29, 1880,	150 00
Edgar Pinchot, from May 12, 1880, to August 31, 1880,	90 00
Potter county, E. W. Chappel, from September 1, 1879, to August 31, 1880,	327 00
N. C. Hammond, from September 1, 1879, to May 31, 1880,	252 00
Snyder county, Samuel H. Yoder, from September 1, 1879, to May 31, 1880,	238 20
Hiram O'Neill, from September 1, 1879, to August 31, 1880,	373 80
Somerset county, Daniel Stufft, from September 1, 1879, to August 31, 1880,	426 40
C. C. Musselman, from September 1, 1879, to August 31, 1880,	390 40
Sullivan county, M. A. Rogers, from September 1, 1879, to August 31, 1880,	322 20
F. B. Pomroy, from September 1, 1879, to August 31, 1880,	321 00
Tioga county, M. K. Retan, from September 1, 1879, to August 31, 1880,	664 00
J. F. Donaldson, from September 1, 1879, to November 30, 1879,	97 70
P. V. Van Ness, from February 29, 1880, to May 31, 1880,	126 00
Union county, W. F. Wilson, from September 1, 1879, to August 31, 1880,	338 40

Expenditures of the Commonwealth—Expenses of Government—Continued.

Jacob Hummel, from September 1, 1879, to August 31, 1880,	$300 00	
Warren county, W. W. Connelly, from September 1, 1879, to August 31, 1880,	482 10	
W. B. Acocks, from June 1, 1879, to August 31, 1880,	529 30	
Wayne county, Otis Avery, from September 1, 1879, to August 31, 1880,	300 00	
Giles Green, from September 1, 1879, to August 31, 1880,	347 70	
Wyoming county, Paul Billings, September 1, 1879, to August 31, 1880,	305 00	
James Phoenix, from September 1, 1879, to August 31, 1880,	343 20	
		$31,529 98

Recapitulation.

Salaries of judges of Supreme Court,	$48,992 94	
Salaries of judges of courts of common pleas,	348,067 82	
Salaries of judges of orphans court,	24,000 00	
Salaries of associate judges,	31,529 98	
		$452,590 74

Senate.

James C. Clark, pay and mileage, session of 1879,	$1,613 00	
John C. Delaney, salary as librarian during recess, 1879,	400 00	
John C. Delaney, salary as librarian from January 1, 1880, to November 1, 1880,	1,250 00	
Adam Myers, junior, salary as fireman from November 1, 1879, to November 1, 1880,	822 00	
A. W. Bell, salary as watchman from December 1, 1879, to December 1, 1880,	1,098 00	
Patrick Breen, engineer capitol building, salary from November 1, 1879, to November 1, 1880,	1,098 00	
D. K. Burkholder, for shipping journals, documents, &c., for year ending June 1, 1879,	385 00	
D. K. Burkholder, for shipping journals, documents, &c., for year ending June 1, 1880,	1,000 00	
J. C. Delaney, amount paid for sawing and putting away wood,	281 00	
J. C. Delaney, for book-case,	200 00	
J. C. Delaney, for balance on book-cases for committee room No. 5,	1,197 50	
W. H. Eby, for wood furnished,	246 00	
D. L. Jauss, for coal for year ending June 1, 1881,	426 34	
Baker & Horner, for painting Senate chamber,	790 00	
Parkhill & Bro., gas-fitting, plumbing, &c., for year ending June 1, 1880,	242 00	

Expenditures of the Commonwealth—Expenses of Government—Continued.

J. W. Neill, gas-fitting, plumbing, &c., for year ending June 1, 1881,	$800 00	
Boyd & Co., repairs for year ending June 1, 1880,	378 00	
S. Boyd Martin, repairs for year ending June 1, 1881,	200 00	
Thomas B. Cochran, for taking care of State property, 1880,	1,000 00	
Thomas B. Cochran, for contingent expenses, recess of 1880,	600 00	
		$14,026 84

House of Representatives.

P. S. Bowman, pay and milage, session of 1879,	$1,543 40	
Charles R. Gentner, pay and mileage, session of 1879,	1,569 00	
W. A. Murray, pay and mileage, session of 1879,	1,590 20	
John Wiest, pay and mileage, session of 1879,	1,537 00	
John W. Scanlan, pay and mileage, session of 1879,	1,548 20	
E. W. Davis, pay and mileage, session of 1879,	1,569 00	
Lucien Banks, pay and mileage, session of 1879,	1,545 00	
James S. Warden, pay and mileage, session of 1879,	1,618 20	
E. C. Leighty, pay and mileage, session of 1879,	1,637 80	
William L. Cooper, salary as resident clerk from December 1, 1879, to March 1, 1880,	450 00	
William P. Smull, salary as resident clerk from March 1, 1880, to December 1, 1880,	1,350 00	
Samuel Auchenbach, salary as watchman from December 1, 1879, to December 1, 1880,	1,098 00	
George G. Wright, salary as fireman from November 1, 1879, to November 1, 1880,	822 00	
I. S. Meredith, plumbing, &c., for year ending June 1, 1880,	125 00	
A. J. Randall, plumbing, &c., for year ending June 1, 1881,	100 00	
J. W. Neill, plumbing, &c., for year ending June 1, 1881,	100 00	
Boyd & Co., repairs for year ending June 1, 1880,	463 00	
S. B. Martin, repairs for year ending June 1, 1881,	300 00	
D. L. Jauss, coal for year ending June 1, 1881,	528 75	
G. P. Wiestling, wood for year ending June 1, 1880,	6 00	
Cyrus S. Detre, stationery, &c., for year ending June 1, 1880,	482 50	
Cyrus S. Detre, stationery, &c., for year ending June 1, 1881,	780 62	
Joseph Montgomery, distributing documents for year ending June 1, 1880,	1,788 00	
Samuel Adams, carpet, &c., for year ending June 1, 1881,	300 00	

Expenditures of the Commonwealth—Expenses of Government—Continued.

M. W. McAlarney, postage for members, session of 1879,		$50 00	
J. H. Taggart, witness fees, investigation of House bill 103,		15 26	
W. C. Shurlock, chief clerk, contingent expenses, 1879,		500 00	
W. P. Smull, acting chief clerk, contingent expenses, 1881,		150 00	
W. L. Cooper, resident clerk, contingent expenses, recess 1880,		400 00	
W. P. Smull, resident clerk, contingent expenses, recess, 1880,		1,050 00	
			$25,016 93

Public Printing and Binding.

J. W. Jones, for services as Superintendent of Public Printing and Binding, for year ending August 31, 1880,		$2,000 00	
For contingent expenses,		225 00	
J. Miley Jones, services as clerk to Superintendent, for year ending July 1, 1880,		300 00	
Lane S. Hart, on account of Public Printing and Binding for the fiscal year ending November 30, 1880,		184,631 98	
Charles H. Mullin, for supplies for printing and binding,		10,636 28	
Jessup & Moore Paper Company, for supplies for printing and binding,		36,733 32	
B. H. Moore, for supplies for printing and binding,		3,240 00	
Cyrus S. Detre, for supplies for printing and binding,		932 44	
			$238,699 02

Executive Department.

Henry M. Hoyt, salary as Governor from September 1, 1879, to November 30, 1880,		$12,500 00	
C. W. Stone, salary as Lieutenant Governor from November 30, 1879, to November 30, 1880,		3,000 00	
C. W. Stone, Lieutenant Governor, amount paid for services of janitor for 1880,		250 00	
Clerk hire from December 1, 1879, to December 1, 1880,		6,399 96	
For contingent expenses,		2,000 00	
Cyrus S. Detre, stationery, &c., for year ending May 31, 1880,	$270 63		
Cyrus S. Detre, stationery, &c., for year ending May 31, 1881,	250 00		
		520 63	
D. L. Jauss, coal for year ending June 1, 1881,		206 50	
			$24,877 09

Expenditures of the Commonwealth—Expenses of Government—Continued.

Auditor General's Department.

William P. Schell, Auditor General, salary from November 1, 1879, to October 31, 1880,		$3,000 00	
Clerk hire from December 1, 1879, to December 1, 1880,		18,300 09	
For contingent expenses,		3,000 00	
Cyrus S. Detre, stationery, &c., for year ending May 31, 1880,	$650 99		
Cyrus S. Detre, stationery, &c., for year ending May 31, 1881,	1,053 20		
		1,704 19	
Expenses of examining county officers' accounts and executing corporation laws for 1879–'80,		3,000 00	
			$29,004 28

State Department.

M. S. Quay, Secretary of Commonwealth, salary from December 1, 1879, to December 1, 1880,		$4,000 00	
J. R. McAfee, Deputy Secretary of Commonwealth, salary from December 1, 1879, to December 1, 1880,		2,500 00	
Clerk hire from December 1, 1879, to December 1, 1880,		15,799 77	
For contingent expenses,		3,000 00	
Cyrus S. Detre, stationery, &c., for year ending May 31, 1880,	$325 49		
Cyrus S. Detre, stationery, &c., for year ending May 31, 1881,	1,050 00		
		1,375 49	
			$26,675 26

Treasury Department.

Amos C. Noyes, State Treasurer, salary from September 1, 1879, to May 3, 1880,		$3,388 89	
Samuel Butler, State Treasurer, salary from May 3, 1880, to November 3, 1880,		2,500 00	
Clerk hire from December 1, 1879, to December 1, 1880,		8,524 92	
For contingent expenses,		3,000 00	
Cyrus S. Detre, stationery, &c., for year ending May 31, 1880,	$629 32		
Cyrus S. Detre, stationery, &c., for year ending May 31, 1881,	200 00		
		829 32	
Amos C. Noyes, for traveling expenses during term of office,		800 00	
			$19,043 13

Attorney General's Department.

H. W. Palmer, Attorney General, salary from September 1, 1879, to September 1, 1880,		$3,500 00	

Expenditures of the Commonwealth—Expenses of Government—Continued.

Lyman D. Gilbert, Deputy Attorney General, salary from November 1, 1879, to November 1, 1880,		$1,800 00	
Clerk hire from December 1, 1879, to December 1, 1880,		1,399 92	
For contingent expenses,		500 00	
Cyrus S. Detre, stationery, &c., for year ending May 31, 1881,		30 00	
			$7,229 92

Internal Affairs Department.

A. K. Dunkel, Secretary of Internal Affairs, salary from December 1, 1879, to December 1, 1880,		$3,000 00	
Clerk hire from December 1, 1879, to December 1, 1880,		27,100 04	
For contingent expenses,		2,500 00	
Cyrus S. Detre, stationery, &c., for year ending May 31, 1880,	$903 60		
Cyrus S. Detre, stationery, &c., for year ending May 31, 1881,	300 00		
		1,203 60	
D. L. Jauss, coal for year ending May 31, 1881,		309 50	
W. H. Eby, wood for year ending May 31, 1881,		6 00	
A. McLaughlin, charcoal for year ending May 31, 1881,		5 00	
			$34,124 14

Common School Department.

J. P. Wickersham, Superintendent, salary from September 1, 1879, to November 30, 1880,		$3,125 00	
Clerk hire, from December 1, 1879, to December 1, 1880,		8,700 00	
For contingent expenses,		2,950 00	
J. P. Wickersham, for circulating the *School Journal* for 1880,		2,500 00	
Cyrus S. Detre, stationery, &c., for year ending May 31, 1880,	$210 84		
Cyrus S. Detre, stationery, &c., for year ending May 31, 1881,	155 00		
		365 84	
W. H. Eby, wood for year ending May 31, 1880,		1 50	
			$17,642 34

Soldiers' Orphan School Department.

J. P. Wickersham, Superintendent, salary from September 1, 1879, to November 30, 1880,		$1,562 50	
Clerk hire, from December 1, 1879, to December 1, 1880,		4,200 00	
For contingent expenses,		3,250 00	

Expenditures of the Commonwealth--Expenses of Government--Continued.

Cyrus S. Detre, stationery, &c., for year ending May 31, 1880,		$257 80	
D. L. Jauss, coal for year ending May 31, 1881,		148 60	
			$9,418 90

Adjutant General's Department.

James W. Latta, Adjutant General, salary from December 1, 1879, to February 28, 1881,		$3,125 00	
Clerk hire and employés at State Arsenal, from December 1, 1879, to December 1, 1880,		11,099 76	
For contingent expenses,		3,300 00	
Thomas Numbers, for care of flag-room, from December 1, 1879, to December 1, 1880,		300 00	
Cyrus S. Detre, stationery, &c., for year ending May 31, 1880,	$118 45		
Cyrus S. Detre, stationery, &c., for year ending May 31, 1881,	125 00		
		243 45	
D. L. Jauss, coal for year ending May 31, 1881,		42 30	
			$18,110 51

Insurance Department.

J. M. Forster, Insurance Commissioner, salary from November 30, 1879, to November 30, 1880,		$3,000 00	
Clerk hire, from December 1, 1879, to December 1, 1880,		5,500 00	
For contingent expenses,		1,356 63	
J. M. Forster, for re-fitting and re-furnishing office,		900 00	
Cyrus S. Detre, stationery, &c., for year ending May 31, 1881,	$177 38		
D. L. Jauss, coal for year ending May 31, 1881,	42 30		
		219 68	
			$10,976 31

State Library.

C. L. Ehrenfeld, State Librarian, salary from December 1, 1879, to December 1, 1880,		$1,800 00	
J. R. Orwig, Assistant State Librarian, salary from December 1, 1879, to January 30, 1881,		1,400 00	
Robert A. McFadden, Messenger, salary from December 1, 1879, to December 1, 1880,		500 00	
For contingent expenses,		5,500 00	
C. L. Ehrenfeld, for purchase of miscellaneous books,		2,500 00	
C. L. Ehrenfeld, for purchase of rare and valuable books relating to early history of Pennsylvania,		2,000 00	
C. L. Ehrenfeld, for repairs to library,		197 60	
			$13,897 60

Expenditures of the Commonwealth—Expenses of Government—Continued.

Inspectors of Coal Mines.

Sampson Parton, inspector Schuylkill district, salary from August 31, 1879, to September 22, 1880,	$3,175 00	
Office rent, and incidental expenses,	503 90	
		$3,678 90
James Ryan, inspector Schuylkill district, salary from August 31, 1879, to August 31, 1880,	$3,000 00	
Office rent, and incidental expenses,	577 82	
		3,577 82
Samuel Gay, inspector Schuylkill district, salary from August 31, 1879, to August 31, 1880,	$3,000 00	
Office rent, and incidental expenses,	455 21	
		3,455 21
Edward J. Gaynor, clerk Schuylkill district, salary from August 31, 1879, to August 31, 1880,	$1,500 00	
Office rent, and incidental expenses,	528 08	
		2,028 08
William S. Jones, inspector Luzerne district, salary from August 31, 1879, to August 31, 1880,	$3,000 00	
Office rent, and incidental expenses,	584 64	
		3,584 64
T. D. Jones, inspector, Luzerne district, salary from August 31, 1879, to August 31, 1880,	$3,000 00	
Office rent, and incidental expenses,	483 87	
		3,483 87
T. M. Williams, inspector Luzerne district, salary from August 31, 1879, to July 18, 1880,	$2,644 08	
Office rent, and incidental expenses,	438 60	
		3,082 68
G. M. Williams, inspector Luzerne district, salary from July 18, 1880, to August 31, 1880,	$358 70	
Office rent, and incidental expenses,	42 75	
		401 45
A. A. Chase, clerk Luzerne district, salary from August 31, 1879, to January 1, 1880,	$500 00	
Office rent, and incidental expenses,	50 00	
		550 00
Michael McNertney, clerk Luzerne district, salary from January 1, 1880, to August 31, 1880,	$1,000 00	
Office rent, and incidental expenses,	108 52	
		1,108 52
William L. Richards, inspector Bituminous district, salary from August 31, 1879, to August 31, 1880,	$2,000 00	
Office rent, and incidental expenses,	72 13	
		2,072 13
J. J. Davis, inspector Bituminous district, salary from August 31, 1879, to August 31, 1880,	$2,000 00	
Office rent, and incidental expenses,	26 15	
		2,026 15

Expenditures of the Commonwealth—Expenses of Government—Continued.

William Wilcox, inspector Bituminous district, salary from August 31, 1879, to August 31, 1880,		$2,000 00	
Office rent, and incidental expenses,		57 30	
			2,057 30
W. M. Randall, clerk Schuylkill district, salary for month ending October 22, 1878,			125 00
			$31,231 75

Public Buildings and Grounds.

W. R. Hartshorne, Superintendent, salary from November 1, 1879, to November 1, 1880,		$1,399 98	
Salaries of watchmen,		4,500 00	
W. R. Hartshorne, Superintendent, contingent expenses for year ending May 31, 1880,	$2,000 00		
W. R. Hartshorne, Superintendent, contingent expenses for year ending May 31, 1881,	6,149 26		
		8,149 26	
Samuel J. MacMullen, clerk to board, salary from May 1, 1879, to May 1, 1880,		300 00	
Caleb Pierce, clerk to board, salary from May 1, 1880, to December 31, 1880,		200 00	
Harrisburg Gas Company, for gas consumed from June 1, 1879, to June 1, 1880,		7,288 80	
Harrisburg city, for water consumed from April 1, 1879, to April 1, 1880,		600 00	
William Bellman, for winding and oiling clock in dome from January 1, 1879, to July 1, 1879,		50 00	
			$22,488 04

Board of Pardons.

M. S. Quay, salary as member of board from December 1, 1879, to December 1, 1880,	500 00	
A. K. Dunkel, salary as member of board from August 6, 1879, to November 6, 1880,	625 00	
H. W. Palmer, salary as member of board from September 1, 1879, to September 1, 1880,	500 00	
C. W. Stone, salary as member of board from December 1, 1879, to December 1, 1880,	500 00	
Chester N. Farr, salary as recorder of board from January 1, 1880, to January 1, 1881,	500 00	
Warren B. Keely, salary as clerk of board from December 1, 1879, to December 1, 1880,	500 00	
For contingent expenses,	500 00	
		$3,625 00

Expenditures of the Commonwealth--Expenses of Government--Continued.

State Board of Agriculture.

Thomas J. Edge, secretary, salary from September 1, 1879, to September 1, 1880,	$1,500 00	
For contingent expenses,	2,650 00	
Cyrus S. Detre, stationery, &c., for year ending May 31, 1881,	40 00	
W. H. Eby, wood for year ending May 31, 1881,	1 50	
State Darymen's Association, for compiling report for publication in the report on agriculture,	350 00	
Pennsylvania Fruit Growers' Society, for compiling report for publication in the report on agriculture,	130 00	
Pennsylvania State Agricultural Society, for compiling report for publication in the report on agriculture,	250 00	
		$4,921 50

State Military Board.

James W. Latta, salary as member of board, year ending May 1, 1880,	$600 00	
Amos C. Noyes, salary as member of board, year ending May 1, 1880,	600 00	
William P. Schell, salary as member of board, year ending May 1, 1880,	600 00	
Henry Rawle, salary as member of board from May 1, 1876, to May 1, 1878,	1,200 00	
Joseph Liness, salary as clerk of board,	400 00	
		$3,400 00

Board of Revenue Commissioners.

Amount paid for services of the commissioners and clerk,	$2,100 00

Board of Public Charities.

Diller Luther, General Agent and Secretary, salary from September 1, 1879, to December 1, 1880,	$2,500 00	
For contingent expenses,	3,700 00	
Cyrus S. Detre, stationery, &c., for year ending May 31, 1881,	125 00	
		$6,325 00

Joint Committee to Investigate Pennsylvania State College.

John J. Carter, witness fees and mileage,	$12 22	
Milton Conrad, witness fees and mileage,	12 26	
J. H. Jackson, witness fees and mileage,	12 26	
		$36 74

Joint Committee to Investigate Alleged Over-Issue of State Bonds.

E. W. Davis, chairman, on account of expenses of committee,	$2,139 00

Expenditures of the Commonwealth—Expenses of Government—Continued.

Port Warden, Philadelphia.

Christian K. Ross, master warden, salary from November 1, 1879, to November 1, 1880, ...		$2,500 00

Harbor Master, Philadelphia.

H. R. Adams, harbor master, salary from December 1, 1879, to December 1, 1880, . . .	$2,500 00	
J. W. Bullock, harbor master, salary from March 1, 1879, to June 1, 1879, ...	625 00	
For contingent expenses, ...	4,000 00	
		$7,125 00

Commissioners of the Sinking Fund.

M. S. Quay, Secretary of Commonwealth, salary from December 1, 1879, to December 1, 1880,	$300 00	
William P. Schell, Auditor General, salary from May 1, 1879, to May 1, 1880, ...	300 00	
A. C. Noyes, State Treasurer, salary from May 1, 1879, to May 1, 1880, ...	300 00	
Henry Rawle, State Treasurer, salary from May 1, 1876, to May 1, 1878, ...	600 00	
Samuel Butler, State Treasurer, salary from May 1, 1880, to May 1, 1881, ...	300 00	
J. Blake Walters, clerk to commissioners, salary from May 1, 1879, to May 1, 1880, ...	1,000 00	
		$2,800 00

Assessors of Bank Stock.

H. L. Dieffenbach, assessor, 1879, ...	$18 92	
Charles Stockwell, assessor, 1879, ...	15 40	
		$34 32

Mercantile Appraisers.

Armstrong county, James Curran, appraiser, 1880, ...	$42 00
Beaver county, Benjamin Bedison, appraiser, 1879, ...	18 00
Bedford county, William Kirk, appraiser, 1880,	21 24
Berks county, M. M. Guldin, appraiser, 1879 .	87 00
Berks county, E. H. Smeltzer, appraiser, 1880,	107 40
Blair county, James Barbour, appraiser, 1880,	19 20
Bradford county, Adam Keyes, appraiser, 1879,	36 60
Bradford county, Charles Stewart, appraiser, 1880, ...	30 00
Bucks county, S. L. Ettinger, appraiser, 1879,	73 38
Bucks county, Edwin C. Leidy, appraiser, 1880,	73 14
Cambria county, Frank W. Gurley, appraiser, 1880, ...	18 00
Cameron county, Jonathan Gifford, appraiser, 1880, ...	3 36
Carbon county, H. H. McBride, appraiser, 1880,	40 38

Expenditures of the Commonwealth--Expenses of Government--Continued.

Centre county, Jacob Eisenhuth, appraiser, 1879,	$30 42
Centre county, Nelson Lucas, appraiser, 1880,	35 22
Chester county, J. R. Hayes, appraiser, 1879, .	66 00
Clarion county, H. M. Neeley, appraiser, 1879,	28 20
Clarion county, Samuel Baker, appraiser, 1880,	28 20
Clearfield county, John Owens, appraiser, 1880,	21 84
Clinton county, William Nixon, appraiser, 1880,	40 32
Columbia county, John Hartman, appraiser, 1879, ...	24 00
Crawford county, S. T. Porter, appraiser, 1879,	80 00
Crawford county, Theodore Catlin, appraiser, 1880, ...	78 00
Cumberland county, J. T. Dunfee, appraiser, 1880, ...	73 50
Dauphin county, H. Heikle, appraiser, 1880, .	47 10
Delaware county, Theodore Lukens, appraiser, 1880, ...	51 00
Elk county, M. S. Kline, appraiser, 1880, . .	9 72
Erie county, Ora P. Gunnison, appraiser, 1879,	19 80
Erie county, W. T. Brown, appraiser, 1880, .	48 00
Fayette county, G. L. Coughanour, appraiser, 1880, ...	48 00
Forest county, D. W. Clark, appraiser, 1880, .	14 58
Franklin county, A. S. Conrad, appraiser, 1879,	18 00
Fulton county, Joseph Palmer, appraiser, 1879,	11 82
Fulton county, J. H. H. Lewis, appraiser, 1880,	11 40
Greene county, George Hoskinson, appraiser, 1879, ...	20 46
Greene county, A. J. Young, appraiser, 1880, .	23 52
Huntingdon county, Thomas G. Isenberg, appraiser, 1880, ...	30 00
Indiana county, W. H. H. Adams, appraiser, 1879, ...	23 16
Indiana county, T. S. Pierce, appraiser, 1880,	33 12
Jefferson county, E. M. Moore, appraiser, 1880,	13 50
Juniata county, Reuben Caveny, appraiser, 1880,	11 52
Lancaster county, A. B. Ayres, appraiser, 1880,	78 00
Lawrence county, S. W. Bell, appraiser, 1880,	13 50
Lebanon county, Thomas Walker, appraiser, 1880, ...	42 00
Lehigh county, Robert Curran, appraiser, 1879,	25 80
Luzerne county, P. P. Callary, appraiser, 1879,	50 82
Lackawanna county, G. L. Newton, appraiser, 1880, ...	22 50
Lycoming county, W. T. Reedy, appraiser, 1879,	45 54
Lycoming county, N. T. Waltz, appraiser, 1880,	39 00
McKean county, W. W. Brewer, appraiser, 1880,	36 00
Mercer county, J. W. McDowell, appraiser, 1879,	22 80
Mercer county, S. S. Gilbert, appraiser, 1880,	24 00
Mifflin county, James C. Hazlett, appraiser, 1879, ...	11 40
Mifflin county, J. L. Russler, appraiser, 1880,	10 56

Expenditures of the Commonwealth--Expenses of Government--Continued.

Montgomery county, Clinton Rorer, appraiser, 1879,	$60 00	
Northampton county, Hugh O'Neill, appraiser, 1879,	55 02	
Northampton county, W. J. Balwin, appraiser, 1880,	56 40	
Northumberland county, George J. Hartline, appraiser, 1879,	24 00	
Northumberland county, R. M. McCormick, appraiser, 1880,	36 24	
Perry county, Charles Barsherger, appraiser, 1880,	15 60	
Philadelphia county, John McCullough, *et al.*, appraiser, 1879,	456 78	
Pike county, G. S. Olmstead, appraiser, 1879,	9 60	
Pike county, David A. Wells, appraiser, 1880,	11 58	
Potter county, Byron Woodcock, appraiser, 1879,	28 50	
Potter county, C. H. Sharpe, appraiser, 1880,	29 76	
Schuylkill county, John L. Eckert, appraiser, 1879,	43 02	
Schuylkill county, Patrick Shortall, appraiser, 1880,	67 20	
Snyder county, Levi Kepler, appraiser, 1879,	11 70	
Snyder county, George M. Smith, appraiser, 1880,	6 36	
Somerset county, C. B. Cook, appraiser, 1880,	17 10	
Sullivan county, Ezra S. Little, appraiser, 1879,	6 00	
Sullivan county, M. C. Lane, appraiser, 1880,	9 30	
Susquehanna county, W. L. Vaughn, appraiser, 1880,	25 20	
Tioga county, F. S. Morgan, appraiser, 1879,	25 98	
Tioga county, S. S. Rockwell, appraiser, 1880,	30 00	
Union county, John Ritter, appraiser, 1880,	4 86	
Venango county, Charles W. Shaner, appraiser, 1880,	32 40	
Warren county, J. B. James, appraiser, 1880,	19 26	
Washington county, J. A. Hopkins, appraiser, 1879,	25 32	
Washington county, J. W. Martindell, appraiser, 1880,	30 00	
Wayne county, Frederick Holbert, appraiser, 1880,	43 32	
Westmoreland county, William Bates, appraiser, 1879,	27 30	
Westmoreland county, David Wilt, appraiser, 1880,	49 92	
Wyoming county, Charles E. Terry, appraiser, 1879,	15 42	
York county, John V. Wentz, appraiser, 1880,	53 16	
Scranton city, Martin Clark, appraiser, 1879,	18 00	
Scrantin city, Martin Clark, appraiser, 1880,	18 00	
		$3,294 32

Costs in Suits Against Delinquent Dealers.

Allegheny county—B. McKenna, 1879,	$6 50		
J. S. Edgar, 1879,	30 35		
W.H.Stoughton, 1879,	7 00		
J. H. Sorg, 1879,	10 55		
C. E. Milliken, 1879,	20 45		
D. Smith, 1879,	16 20		
James Corcoran, 1879,	10 40		
William King, 1879,	5 30		
F. Waldschmidt, 1879,	4 70		
D. Gallagher, 1879,	14 40		
D. McKelvy, 1879,	13 10		
James H. Berry, 1879,	11 70		
Mark Donnelly, 1879,	17 45		
Charles Becker, 1879,	37 55		
E. G. Keehan, 1879,	7 20		
George Bradley, 1879,	10 75		
Henry Wilson, 1879,	15 00		
J. W. McCready, 1879,	8 70		
John Burke, 1879,	8 00		
Jonas Smith, 1879,	4 85		
Patterson Bros., 1878,	10 40		
		$270	55
Armstrong county—J. S. Smith, 1879,		78	88
Beaver county—D. Singleton, 1879,	$17 77		
D. Singleton, 1880,	13 23		
		31	00
Berks county—Mathias Mengle, 1879,	$17 00		
W. L. Graul, 1879,	36 67		
Isaac R. Fisher, 1879,	21 00		
		74	67
Blair county—J. D. Leet, 1879,		8	82
Bradford county—W. J. Young, 1879,		17	74
Bucks county—John B. Pugh, 1879,		83	32
Butler county—J. G. Muntz, 1879,	$122 06		
L. P. Walker, 1880,	103 21		
		225	27
Cambria county—John Cox, 1879,		1	74
Centre county—Charles Smith, 1879,		6	25
Chester county—John R. Groff, 1879,		82	27
Clarion county—John H. Sweny, 1875,	$14 36		
John H. Sweny, 1879,	52 50		
		66	86
Clinton county—William Fearon, 1879,	$3 45		
William Fearon, 1880,	9 00		
John Smith, 1880,	3 00		
O. T. Noble, 1880,	7 10		
H. L. Diffenbach, 1880,	20 25		
		42	80
Columbia county—Thomas J. Morris, 1879,		20	44
Crawford county—M. C. Powers, 1879,		67	69

Expenditures of the Commonwealth—Expenses of Government—Continued.

Cumberland county—Thomas H. Ramsey, 1879, . . .	$15 80	
E. L. Shryock, 1879,	4 42	
E. L. Shryock, 1880,	2 49	
		22 71
Dauphin county—G. W. Jackson, 1880, .	$136 52	
H. P. Morley, 1880, . .	378 07	
		514 59
Delaware county—J. M. Allen, 1879, . .	$444 78	
N. F. Walter, 1879, . .	73 25	
		518 03
Elk county—Charles Meade, 1879, ...		1 47
Erie county—C. Swalley, 1879, ...	$26 68	
C. Swalley, 1880, ...	16 61	
		43 29
Fayette county—John Holmes, 1879, ...		13 12
Greene county—Simon Rinehart, 1879, ...		1 27
Huntingdon county—John O. Murray, 1879,	$4 49	
John O. Murray, 1880,	6 19	
		10 68
Jefferson county—E. Neff, 1879, ...	$5 95	
E. Neff, 1880, ...	6 40	
		12 35
Lancaster county—J. K. Barr, 1879, ...		129 00
Lebanon county—Luther F. Houck, 1879, .		19 64
Lehigh county—Samuel C. Lee, 1876, . .	$3 25	
John W. Sepp, 1879, . .	5 58	
P. K. Hartzell, 1879, .	3 10	
James Hamman, 1879, .	8 89	
		20 82
Luzerne county—C. A. Ziegler, 1879, . .	$53 83	
C. B. Sutton, 1879, . .	172 02	
M. J. Philbine, 1879, . .	50 38	
		276 23
Lackawanna county—Isaac P. Posts, 1879,	$11 78	
C. W. Roesler, 1879,	3 15	
		14 93
Lycoming county—A. H. Stead, 1879, . .	$17 07	
H. H. Blair, 1879, . .	18 04	
		35 11
McKean county—G. M. Smith, 1879, ...		83 05
Mercer county—S. R. Rodgers, 1879, . .	$51 17	
Joseph King, 1879, . . .	1 62	
		52 79
Mifflin county—James S. Rakerk, 1879, ...		19 98
Monroe county—M. M. Burnette, 1879, ...		4 04
Montgomery county—A. S. Hallman, 1879, .		71 16
Northampton county—John Evans, 1879,	$39 30	
John Evans, 1880,	22 69	
		61 99
Northumberland county—W. Hummel, 1879, . .		53 60
Perry county—B. Blouser, 1880, ...		2 20

Expenditures of the Commonwealth—Expenses of Government—Continued.

Schuylkill county—J. M. Crossland, 1879,	$47 04		
J. M. Claudy, 1880,	153 32		
		$200	26
Snyder county—Adam Smith, 1879,		2	88
Somerset county—R. Laughton, 1879,		5	95
Susquehanna county—A. A. Crossman, 1879,		14	30
Tioga county—A. S. Brewster, 1879,		1	05
Union county—R. F. Brown, 1880,		5	65
Venango county—Eli Hovis, 1878,	$7 00		
T. J. Nolen, 1878,	14 34		
Thomas Ellis, 1878,	5 25		
P. Phipps, 1878,	16 14		
J. G. Hale, 1878,	14 62		
John Hazlett, 1878,	7 19		
W. F. Groves, 1878,	17 49		
J. L. Dorworth, 1878,	11 27		
		93	30
Warren county—D. W. C. James, 1879,	$9 04		
R. Morrison, 1879,	87		
		9	91
Wayne county—J. B. Eldred, 1879,		8	00
Westmoreland county—D. C. Morris, 1879,	$42 87		
D. C. Morris, 1880,	76 25		
Henry Kettering, 1879,	43 02		
Henry Kettering, 1880,	66 93		
		229	07
York county—W. J. Reisinger, 1879,	$6 97		
W. J. Reisinger, 1880,	6 85		
W. L. Keech, 1879,	41 96		
W. L. Keech, 1880,	33 07		
W. E. Patterson, 1879,	45 45		
B. F. Kollar, 1879,	2 25		
H. H. Jacobs, 1880,	7 38		
		143	93
Scranton city—R. K. Canfield, 1879,	$75 77		
John Cowley, 1879,	22 07		
M. W. Loftus, 1879,	44 38		
		142	22
Allegheny city—J. S. Edgar, 1879,		384	40
Pittsburgh city—John Fitzsimmons, 1879,	$27 30		
J. H. Sorg, 1879,	13 30		
James Corcoran, 1879,	183 50		
Edward Bratt, 1879,	11 75		
D. Gallagher, 1879,	64 20		
E. O'Donnell, 1879,	60 80		
George Bradley, 1879,	29 80		
Henry Wilson, 1879,	186 15		
John Burke, 1879,	96 00		
C. E. Milliken, 1879,	96 25		
William King, 1879,	78 05		

Expenditures of the Commonwealth--Expenses of Government--Continued.

Pittsburgh city—Jonas Smith, 1879, . .	$40 60		
B. McKenna, 1879, . .	64 45		
E. G. Krehan, 1879, . .	44 50		
		$996 65	
			$5,297 92

Special Commissions.

James Duffy, B. L. Hewitt, and H. J. Reeder, Board of Fish Commissioners, for the construction of a fish-way in the Columbia dam,	$5,500 00	
James Duffy, B. L. Hewitt, and H. J. Reeder, Board of Fish Commissioners, for propagation and protection of fish, ...	10,000 00	
B. M. Nead, for services as special agent of the Commonwealth, to examine the Franklin County Bank, ...	27 00	
L. S. Wells, for services as collection agent, being commission on military claims collected by him from the United States Government,	4,724 22	
Thomas J. Edge, amount of expenses incurred in examining reported cases of pleuro-pneumonia, and suppressing the same, per act of May 1, 1879, ...	4,696 54	
Thomas J. Edge, for analyzing commercial fertilizers, ...	1,250 00	
		$26,197 76

Advertising for Proposals.

Advertising for proposals to furnish stationery for use of Senate:			
Lancaster New Era, ...	$86 60		
Harrisburg Independent, ...	263 52		
		$350 12	
Advertising for proposals to furnish stationery for use of House:			
Harrisburg Independent, ...	$268 92		
The Item, Philadelphia, ...	498 00		
Evening Bulletin, Philadelphia, . .	349 50		
		1,116 42	
Advertising for proposals to furnish stationery for use of Departments:			
Evening Chronicle, Pittsburgh, . .	$1,014 30		
Harrisburg Independent, ...	1,163 75		
Pittsburgh Telegraph, ...	686 50		
Pittsburgh Post, ...	765 45		
Pittsburgh Leader, ...	676 10		
Pittsburgh Times, ...	140 39		
Philadelphia Day, ...	307 50		
Evening News, ...	369 00		
National Era, ...	43 50		
Harrisburg Patriot, ...	405 30		

Expenditures of the Commonwealth--Expenses of Government--Continued.

Commercial-Gazette, Pittsburgh, . .	$227 88		
Evening Bulletin, Philadelphia, . .	345 00		
Philadelphia Record, ...	369 00		
Evening Telegraph, ...	351 00		
North American, ...	336 00		
Philadelphia Inquirer, ...	342 00		
Every Saturday Night, ...	60 50		
Harrisburg Telegraph, ...	369 00		
Reading Times and Dispatch, . . .	36 80		
Lancaster Examiner, ...	116 85		
Commercial List, Philadelphia, . .	34 50		
		8,160 32	
Advertising for proposals to furnish stationery for use of Senate, House, and Departments:			
Sun and Item, Philadelphia, ...	$496 00		
Harrisburg Independent, ...	332 10		
		828 10	
			$10,454 96

Sundry Advertising.

Harrisburg Patriot, for publishing rules adopted by Auditor General and State Treasurer, .	$8 10	
Harrisburg Patriot, for publishing Governor's proclamation relative to election of State Treasurer, ...	12 00	
Harrisburg Patriot, for publishing statement of the sinking fund, ...	22 00	
Harrisburg Patriot, for publishing Governor's proclamation relative to extinguishment of public debt, ...	12 20	
Harrisburg Independent, for publishing statement of the sinking fund, ...	16 20	
Harrisburg Independent, for publishing Governor's proclamation relative to extinguishment of public debt, ...	20 40	
Public Ledger, Philadelphia, for publishing advertisement for rubber blankets for the National Guard, ...	23 00	
Public Ledger, Philadelphia, for publishing notice to holders of six per cent loans, . .	64 80	
Harrisburg Telegraph, for publishing Governor's proclamations and statement of the sinking fund, ...	52 20	
		$230 90

Advertising sale of Turnpike Stocks.

Patriot Publishing Company, Harrisburg, . .	$15 75
Times and Dispatch, Reading, ...	7 20
Bradford Argus, ...	7 20
Jeffersonian, ...	5 60
Crawford Democrat, ...	9 00
Somerset Democrat, ...	9 20

Expenditures of the Commonwealth--Loans Redeemed.

Valley Spirit,	$8 75	
Northern Tier Reporter,	8 00	
Reading Daily Eagle,	3 36	
Johnstown Democrat,	5 00	
American Volunteer,	9 00	
Democrat and Register, Mifflintown,	3 00	
Warren Ledger,	6 48	
Pennsylvania Argus, Greensburg,	4 75	
Spirit of Berks, Reading,	2 80	
Columbia Herald,	4 20	
Lancaster Intelligencer,	4 50	
Venango Spectator,	4 20	
Western Press, Mercer,	4 56	
Democratic Sentinel, Kittanning,	8 00	
Union Leader, Wilkes-Barre,	6 60	
Norristown Register,	3 15	
Democratic Banner, Williamsport,	4 50	
Easton Sentinel,	3 75	
Westmcreland Democrat,	5 25	
Elk Democrat,	4 00	
Perry County Democrat,	3 50	
Erie Observer,	4 50	
Clearfield Republican,	4 50	
Pittsburgh Post,	12 00	
Potter Enterprise, Coudersport,	5 00	
Graphic Democrat,	5 80	
		$193 10

Counsel Fees and Commissions.

William P. Schell, junior, for services in discovering and prosecuting delinquent corporations,	$2,805 44	
Frank R. Schell, for services in discovering, and prosecuting delinquent corporations,	2,677 63	
Samuel A. Garrett, and C. W. Wells, for services in discovering, and prosecuting delinquent corporations,	595 24	
J. B. Farquahar, for services in discovering, and prosecuting delinquent corporations,	66 28	
		6,144 59
Total expenses of government,		$1,081,872 91

2. Loans Redeemed.

Loan authorized per act of February 2, 1867,	$569,350 00
Loan authorized per act of April 10, 1849, inclined plane loan,	48,350 00
Loan authorized per act of April 16, 1845,	874 21
Loan authorized per act of June 11, 1840,	4,100 00
Loan authorized per act of April 19, 1853,	6,000 00

Relief notes—Bank of Middletown,	$3 00		
Manufacturers and Mechanics Bank, Philadelphia,	2 00		
		$5 00	
			$628,679 21

3. Interest on Loans.

Farmers' and Mechanics' National Bank, Philadelphia, for payment of interest on the public debt, including coupons canceled,	$1,126,137 91	
Interest paid on Agricultural College land script fund, per act of April 3, 1872,	30,000 00	
		$1,156,137 91

4. Charitable Institutions.

Hospital for Insane, Warren,	$192,000 00	
Hospital for Insane, Danville,	79,200 00	
Hospital for Insane, Norristown,	183,000 00	
Pennsylvania Training School for Feeble Minded Children,	54,487 20	
Northern Home for Friendless Children,	6,200 00	
Lackawanna Hospital, Scranton,	6,500 00	
Hospital for Anthracite Coal Regions,	26,747 21	
Pennsylvania Reform School, Morganza,	202,664 72	
Jefferson Medical College Hospital	40,000 00	
Pennsylvania Working Home for Blind Men,	5,000 00	
Wilkes-Barre City Hospital,	17,500 00	
House of Refuge, Philadelphia,	70,625 00	
Industrial Home for Blind Women,	1,000 00	
Home of the Friendless, Williamsport,	2,500 00	
Pennsylvania State Lunatic Hospital, Harrisburg,	37,250 00	
Pennsylvania Institution for Instruction of the Blind, Philadelphia,	54,375 00	
Western Pennsylvania Institution for Instruction of the Deaf and Dumb	50,940 00	
Pennsylvania Institution for the Deaf and Dumb,	90,314 40	
Western Pennsylvania Hospital for Insane, Dixmont,	50,000 00	
		$1,170,303 53

5. Soldiers' Orphans Schools.

Children's Home, York,	$699 37
Orphans' Home, Womelsdorf,	265 76
St. Paul's Orphan Home,	2,222 31
Orphans' Farm School, Zelienople,	7 69
St. Vincent's College,	345 65
Industrial School, Philadelphia,	189 80

Expenditures of the Commonwealth—Penitentiaries—National Guard.

Mount Joy Soldiers' Orphan School, . . .	$44,445 54	
White Hall Soldiers' Orphan School . . .	32,674 72	
Church Home, Philadelphia, ...	857 42	
Soldiers' Orphan Institute, ...	40,606 25	
Uniontown Soldiers' Orphan School, . . .	25,884 18	
Mansfield Soldiers' Orphan School, ...	31,650 99	
Dayton Soldiers' Orphan School, ...	26,497 82	
Mercer Soldiers' Orphans School, ...	40,973 51	
McAlisterville Soldiers' Orphan School, . .	23,559 05	
Harford Soldiers' Orphan Schools, ...	27,613 62	
Loysville Orphans' Home, ...	7,575 79	
Chester Springs Soldiers' Orphan School, .	29 844 09	
Lincoln Institution, Philadelphia, . . .	14,602 19	
Pennsylvania Training School for Feeble Minded Children, ...	44 23	
Administrators of the estate of Gordon S. Berry, late principal of the Titusville Soldiers' Orphan School, amount allowed them by commission appointed under act of April 10, 1873, ...	6,273 25	
		$356,833 23

6. Penitentiaries.

Eastern Penitentiary, ...	$84,890 00	
Western Penitentiary, ...	168,835 00	
Middle Penitentiary, ...	42,500 00	
		$296,225 00

7. NATIONAL GUARD OF PENNSYLVANIA.

Major General and Staff.

Major General J. F. Hartranft, head-quarter expenses, 1879,		$2,000 00

First Brigade.

First City Troop, Captain E. B. Grubb, allowance, 1879, . . .	$691 76		
Armory rent, 1878, ...	200 00		
Armory rent, 1879, ...	200 00		
Allowance, 1880, ...	1,000 00		
		$2,091 76	
Black Hussars, Captain John T. Kleinz, armory rent, 1879, ...		200 00	
Keystone Battery, Captain J. O. Winchester, armory rent, 1879, . .	$200 00		
Allowance, 1880, ...	1,000 00		
		1,200 00	
Gray Invincibles, Captain A. O. Jones, allowance, 1879, . . .	$170 36		
Armory rent, 1879, ...	200 00		
Commutation of equipments, . .	152 35		
Allowance, 1880, ...	500 00		
		1,022 71	

Expenditures of the Commonwealth—National Guard—Continued.

State Fencibles.

Major John W. Ryan, head-quarter expenses, 1879, ...	$50 00	
Commutation of equipments, . .	1,053 80	
		$1,103 80
Company A, Captain Edward E. Packer, armory rent, 1879, . .	$200 00	
Captain G. W. Moser, allowance, 1880, ...	500 00	
		700 00
Company B, Captain W. W. Chew, armory rent, 1879, ...	$200 00	
Allowance, 1880, ...	500 00	
		700 00
Company C, Captain Robert R. Bringhurst, armory rent, 1879, ...		200 00
Company D, Captain G. W. P. Simpson, allowance, 1879, ...	$500 00	
Armory rent, ...	200 00	
		700 00

First Regiment.

Colonel Theo. E. Weidersheim, head-quarter expenses, 1879, . .	$100 00	
Commutation of equipments, .	2,073 50	
		2,173 50
Company A, Lieutenant Charles A. Rhoads, armory rent, 1879, ...		200 00
Company B, Captain J. L. Good, armory rent, 1879, ...	$200 00	
Allowance, 1880, ...	500 00	
		700 00
Company C, Lieutenant H. L. Townsend, allowance, 1879, ...	$500 00	
Armory rent, 1879, ...	200 00	
Captain W. S. Poulterer, allowance, 1880, ...	500 00	
		1,200 00
Company D, Captain J. H. Burroughs, allowance, 1879, . .	$500 00	
Armory rent, 1879, ...	200 00	
		700 00
Company E, Captain J. Muldoon, allowance, 1879, ...	$500 00	
Armory rent, 1879, ...	200 00	
Allowance, 1880, ...	500 00	
		1,200 00
Company F, Captain T. E. Huffington, allowance, 1879, ...	$500 00	
Armory rent, 1879, ...	200 00	
Allowance, 1880, ...	500 00	
		1,200 00

Expenditures of the Commonwealth—National Guard—Continued.

Company G, Captain J. L. Good, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		$700 00
Company H, Captain W. P. Bowman, armory rent, 1879,		200 00
Company I, Captain G. K. Snyder, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
Allowance, 1880,	500 00	
		1,200 00
Company K, Captain Horace Lee, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00

Second Regiment.

Colonel R. P. Dechert, head-quarter expenses, 1879,	$100 00	
Commutation of equipments,	1,667 60	
		1,767 60
Company A, Captain John T. Durang, armory rent, 1879,	$200 00	
Allowance, 1880,	500 00	
		700 00
Company B, Captain W. J. Van Leet, armory rent, 1879,	$200 00	
Allowance, 1880,	500 00	
		700 00
Company C, Captain George W. Miles, allowance, 1879,	$179 79	
Armory rent, 1879,	200 00	
		379 79
Company D, Captain D. S. Barry, allowance, 1879,	$174 76	
Armory rent, 1879,	200 00	
Allowance, 1880,	500 00	
		874 76
Company E, Captain P. H. Jacobus, allowance, 1879,	$174 76	
Armory rent, 1879,	200 00	
Allowance, 1880,	500 00	
		874 76
Company F, Captain Louis R. Hibbard, armory rent, 1879,	$200 00	
Allowance, 1880,	500 00	
		700 00
Company G, Captain C. W. Smith, allowance, 1879,	$174 76	
Armory rent, 1879,	200 00	
Allowance, 1880,	500 00	
		874 76

Expenditures of the Commonwealth—National Guard—Continued.

Company I, Captain Enos Baldwin, armory rent, 1879,		$200 00
Third Regiment.		
Colonel John P. Denny, head-quarter expenses, 1879,	$100 00	
Company A, Captain J. P. Elliott, allowance, 1879,	487 75	
Armory rent, 1879,	200 00	
		787 75
Company B, Captain R. H. Blake, allowance, 1879,	$409 29	
Armory rent, 1879,	200 00	
Captain J. F. Stevenson, allowance, 1880,	500 00	
		1,109 29
Company C, Captain Isaac Addis, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
Allowance, 1880,	500 00	
		1,200 00
Company D, Captain E. Z. Kinzle, allowance, 1879,	$473 63	
Armory rent, 1879,	200 00	
Captain R. P. Thomas, allowance, 1880,	500 00	
		1,173 63
Company E, Captain W. H. Lee, armory rent, 1879,	$200 00	
Allowance, 1880,	500 00	
		700 00
Company F, Captain John C. Thompson, armory rent, 1879,	$200 00	
Allowance, 1880,	500 00	
		700 00
Company E, Captain S. J. Ralston, armory rent, 1879,		200 00
Company H, Captain Francis Hoquet, armory rent, 1879,	$200 00	
Allowance, 1880,	498 00	
		698 00
Second Brigade.		
Brigadier General Frank Reeder, head-quarter expenses, 1879,		500 00
Washington Troop, Captain W. M. Matlack, allowance, 1879,	$1,000 00	
Armory rent, 1879,	100 00	
		1,100 00
Griffin Battery, Captain John Denithorne, allowance, 1879,	$1,000 00	
Armory rent, 1879,	100 00	
		1,100 00

Expenditures of the Commonwealth—National Guard—Continued.

Fourth Regiment.

Colonel T. H. Good, head-quarter expenses, 1879,		$100 00
Company B, Captain S. D. Lehr, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company D, Captain James R. Roney, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company E, Captain Edward F. Smith, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company F, Captain Frank A. Steitzer, allowance, 1879,	$300 88	
Armory rent, 1878,	200 00	
Armory rent, 1879,	200 00	
		700 88
Company H, Captain George McDowell, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company I, Captain W. H. Bartholomew, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company K, Captain J. F. Raub, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00

Sixth Regiment.

Colonel John W. Schall, head-quarter expenses, 1879,		100 00
Company A, Captain Thomas C. Steele, allowances, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company B, Captain James H. Buck, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company C, Captain W. B. Nungesser, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company D, Captain Louis R. Walters, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00

Expenditures of the Commonwealth—National Guard—Continued.

Company F, Captain H. Jacobs, alance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		$600 00
Company G, Captain John D. Livezey, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company K, Captain H. N. Graffen, allowance, 1879,		500 00
Eighth Regiment.		
Colonel J. P. S. Gobin, head-quarter expenses, 1879,		100 00
Company A, Captain Eli Z. Strine, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company B, Captain Wallace Guss, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company C, Captain George L. Miles, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company D, Captain Thomas F. Maloney, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company E, Captain H. H. Moore, allowance, 1879,	$174 76	
Armory rent, 1879,	100 00	
		274 76
Company F, Captain Theo. F. Hoffman, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company G, Captain Thomas A. Reilley, allowance, 1879,	$168 36	
Armory rent, 1879,	100 00	
		268 36
Company H, Captain G. W. Channel, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company I, Captain Frank J. Magee, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00

Expenditures of the Commonwealth—National Guard—Continued.

Eleventh Regiment.

Colonel Alfred Rupert, head-quarter expenses, 1879,		$100 00
Company C, Captain Caleb Brown, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company E, Captain J. E. McFarland, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company F, Captain Thomas D. Alexander, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company G, Captain Jesse M. Baker, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company H, Captain D. B. Case, allowance, 1879,		500 00
Company I, Captain R. T. Cornwall, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00

Third Brigade

Brigadier General J. K. Siegfried, head-quarter expenses, 1879,		500 00
Ashland Dragoons, Captain Charles H. Barnard, allowance, 1879,	$975 60	
Armory rent, 1879,	100 00	
		1,075 60
Wyoming Artillerists, Captain Thos. C. Parker, allowance, 1879,	$1,000 00	
Armory rent, 1879.	200 00	
		1,200 00

Seventh Regiment.

Colonel Alexander Caldwell, head-quarter expenses, 1879,		100 00
Company A, Captain W. G. Burwell, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company B, Captain James A. Shipp, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company C, Captain J. F. Schoener, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		$600 00

Expenditures of the Commonwealth—National Guard—Continued.

Company D, Captain W. R. Kutzner, armory rent, 1879, ...		$58 33
Company E, Captain H. K. Myers, allowance, 1879, ...	$500 00	
Armory rent, 1879, ...	100 00	
		600 00
Company F, Captain Samuel F. Russell, allowance, 1879, . .	$500 00	
Armory rent, 1879, ...	100 00	
		600 00
Company G, Captain John M. Wetherill, allowance, 1879, . . .	$500 00	
Armory rent, 1879, ...	100 00	
		600 00
Company H, Captain George W. Johnson, allowance, 1879, . .	$500 00	
Armory rent, 1879, ...	100 00	
		600 00
Company I, Captain P. H. Dolan, allowance, 1879, ...	$500 00	
Armory rent, 1879, ...	100 00	
		600 00

Ninth Regiment.

Colonel G. M. Reynolds, head-quarter expenses, 1879, ...		100 00
Company A, Captain J. A. Wilt, allowance, 1879, ...	$500 00	
Armory rent, 1879, ...	100 00	
		600 00
Company B, Captain Henry Crandall, allowance, 1879, . . .	$498 00	
Armory rent, 1879, ...	200 00	
		698 00
Company C, Captain James Ginley, allowance, 1879, ...	$500 00	
Armory rent, 1879, ...	200 00	
		700 00
Company D, Captain Samuel Simpson, allowance, 1879, ...	$500 00	
Armory rent, 1879, ...	100 00	
		600 00
Company E, Captain Charles A. Jones, allowance, 1879, . . .	$174 76	
Armory rent, 1879, ...	100 00	
		274 76
Company F, Captain Daniel S. Bennett, allowance, 1879, . .	$174 76	
Armory rent, 1879, ...	200 00	
		374 76

Expenditures of the Commonwealth--National Guard--Continued.

Company G, Captain John Dunn, allowance, 1879,	$168 36	
Armory rent, 1879,	100 00	
		$268 36
Company H, Captain W. W. Wenner, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company I, Captain Aug. H. Rush, allowance, 1879,	$174 76	
Armory rent, 1879,	200 00	
		374 76
Twelfth Regiment.		
Colonel Alfred H. Stead, head-quarter expenses, 1879,		100 00
Company A, Captain R. M. Missimer, allowance, 1879,	$167 36	
Armory rent, 1879,	100 00	
		267 36
Company B, Captain D. B. Forseman, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company C, Captain John M. Caldwell, allowance, 1879,	$167 36	
Armory rent, 1879,	100 00	
		267 36
Company D, Captain A. J. Trout, allowance, 1879,	$167 36	
Armory rent, 1879,	200 00	
		367 36
Company E, Captain W. H. Heim, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company F, Captain P. E. Maus, allowance, 1879,	$167 36	
Armory rent, 1879,	100 00	
		267 36
Company G, Captain R. B. Webb, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company I, Captain Newton Landon, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Thirteenth Regiment.		
Colonel H. M. Boies, head-quarter expenses, 1879,		100 00

Expenditures of the Commonwealth--National Guard--Continued.

Company A, Captain H. A. Knapp, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
Company B, Captain Daniel Bartholomew, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
Allowance, 1880,	500 00	
		$1,200 00
Company C, Captain H. A. Coursen, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
Allowance, 1880,	500 00	
		1,200 00
Company D, Captain James A. Linen, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company E, Captain George F. Bentley, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company F, Captain Thomas N. Lindsey, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company G, Captain A. G. Carpenter, allowance, 1880,		173 76
Company H, Captain E. W. Pearce, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Fourth Brigade.		
Brigadier General James A. Beaver, head-quarter expenses, 1879,		500 00
Sheridan Troop, Captain C. S. W. Jones, allowance, 1879,	$1,000 00	
Armory rent, 1879,	100 00	
		1,100 00
Knap's Battery, Captain James H. Munden, allowance, 1879,		1,000 00
Fifth Regiment.		
Colonel Theodore Burchfield, head-quarter expenses, 1879,		100 00
Company A, Captain Samuel W. Davis, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company B, Captain O. W. Van Valin, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00

Expenditures of the Commonwealth—National Guard—Continued.

Company C, Captain F. D. Wilkins, allowance, 1879,	$174 76	
Armory rent, 1879,	100 00	
		$274 76
Company D, Captain R. W. Guthrie, allowance, 1879,	$168 36	
Lieutenant Edward M. Aimes, armory rent, 1879,	100 00	
		268 36
Company E, Captain Henry Simler, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company G, Captain John S. Garrett, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company H, Captain Samuel P. Morrell, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company I, Captain Samuel F. Stadtler, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Tenth Regiment.		
Colonel A. L. Hawkins, head-quarter expenses, 1879,		100 00
Company A, Captain Alexander M. Walker, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company B, Captain R. J. Irvine, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company D, Captain W. D. Wilson, allowance, 1879,	$498 00	
Armory rent, 1879,	100 00	
		598 00
Company F, Captain H. C. Howard, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company G, E. B. Scull, allowance, 1879,		500 00
Company H, Captain S. L. Wilson, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company I, Captain James M. Laird, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00

Expenditures of the Commonwealth--National Guard--Continued.

Company K, Captain James M. Kent, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		$600 00
Fourteenth Regiment.		
Colonel Joseph H. Gray, head-quarter expenses, 1879,		100 00
Company A, Captain H. C. Stewart, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company B, Captain J. M. G. McClung, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company C, Captain John W. Nesbit, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company E, Captain James Archibald, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company F, Captain P. D. Perchment, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company G, Captain James L. Graham, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		$700 00
Company I, Captain John A. Fox, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company K, Captain W. J. Glenn, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Eighteenth Regiment.		
Colonel P. M. Guthrie, head-quarter expenses, 1879,		100 00
Company A, Captain James K. McCarmack, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company B, Captain L. T. Brown, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company D, Captain Harry Denny, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00

Expenditures of the Commonwealth—National Guard—Continued.

Company E, Captain W. K. Walther, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		$700 00
Company F, Captain N. M. Smith, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company G, Captain H. D. McKnight, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Company H, Captain H. D. Denny, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00
Fifth Brigade.		
Brigadier General H. S. Huidekoper, head-quarter expenses, 1879,		500 00
Titusville Battery, Captain David Emery, allowance, 1879,	$666 61	
Armory rent, 1879,	100 00	
		766 61
Fifteenth Regiment.		
Colonel P. D. Carpenter, head-quarter expenses, 1879,		100 00
Company A, Captain John W. Fruit, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company C, Captain J. E. Rupert, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company D, Captain J. G. Hillman, allowance, 1879,	$481 25	
Armory rent, 1879,	100 00	
		581 25
Company E, Captain S. J. Swager, allowance, 1879,	$167 36	
Armory rent, 1879,	100 00	
		267 36
Company F, Captain W. H. Dight, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company G, Captain J. L. Selah, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00

Expenditures of the Commonwealth—National Guard—Continued.

Company K, Captain W. A. Kreps, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		$600 00

Sixteenth Regiment.

Colonel John A. Wiley, head-quarter expenses, 1879,		100 00
Company A, Captain W. H. Ensminger, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company B, Captain Thomas S. Stebbins, allowance,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company C, Captain Isaac E. Myers, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company D, Captain Daniel Fisher, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company E, Captain R. E. Van Naten, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company F, Captain John P. Barr, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company G, Captain O. E. Nail, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company H, Captain N. S. Ernst, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00

Seventeenth Regiment.

Colonel Robert B. Magee, head-quarter expenses, 1879,		100 00
Company A, Captain Isaac B. Brown, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company B, Captain Adam Kurtis, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		700 00

Expenditures of the Commonwealth—National Guard—Continued.

Company C, Captain John Dodge, junior, allowance, 1879,	$500 00	
Armory rent, 1879,	200 00	
		$700 00
Company D, Captain James O. Parmlee, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company E, Captain Charles E. Hearn, allowance, 1879,	$173 76	
Armory rent, 1879,	200 00	
		373 76
Company G, Captain J. H. Wilson, armory rent, 1877,	$200 00	
Allowance, 1879,	500 00	
Armory rent, 1879,	200 00	
		900 00
Company H, Captain Frederick Schoening, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Company I, Captain E. E. Sullivan, allowance, 1879,	$500 00	
Armory rent, 1879,	100 00	
		600 00
Inspection Expenses.		
Amount paid for services and expenses, inspection of 1879,	$16,673 96	
Transportation of troops, inspection of 1879,	19,679 47	
		36,353 43
Amount paid for expenses, inspection of 1880,	$17,021 05	
Transportation of troops, inspection of 1880,	15,901 61	
		32,922 66
Equipments.		
Captain John F. Rogers, United States Army, manufacture of great coats,	$22,000 00	
George & James M. Bullock, for kersey for great coats,	54,047 83	
S. J. Solms, for flannel for great coats,	6,543 45	
James, Santee & Co., material for great coats,	2,476 99	
C. W. Walton & Co., for caps,	399 75	
Lewis Bros. & Co., for blue flannel for great coats,	1,252 57	
Colladay, Trout & Co., trimming for great coats,	1,021 30	
Aub, Hackenburg & Co., trimming for great coats,	448 00	

Captain D. J. Young, United States Army, for hauling equipments, .	$40 60		
T. B. Rice, for packing great coats,	337 70		
Pennsylvania Railroad Company, freight charges on equipments, .	656 22		
George Trullinger & Co., for boxes for equipments, ...	90 00		
Major Alexander Krumbhaar, freight charges on equipments,	67 26		
William H. Taylor, for pattern for great coats, . .	12 00		
Philadelphia and Reading Railroad Company, freight charges on equipments, ...	22 94		
Henry Gilbert & Son, material for packing equipments, . .	10 95		
Page, Kidder & Fletcher, for petroleum paper for packing equipments, ...	156 00		
John B. Ellison & Sons, trimmings for great coats, ...	27 20		
Waterbury Button Company, for buttons for great coats, ...	1,351 50		
General P. V. Hagner, for equipments, . . .	2,623 10		
William J. Crawford, for hauling equipments, ...	40 50		
		$93,625 86	

Miscellaneous.

Harry Neal, for services, . . .	$50 00		
J. H. Wilson, for flags for Third, Sixth, and Ninth regiments, . .	240 00		
Samuel P. Town, for military book,	44 75		
Lieutenant Col. George Sanderson, expenses of rifle team at Creedmoor, 1880, ...	300 00		
George J. Morgan, for markmen's badges and bars, ...	331 75		
J. B. Lippincott & Co., for stationery, "Wingate's Rifle Practice," and "Upton's Tactics,"	4,533 30		
		5,499 80	
			$281,775 73

S. Riots—1877.

James Madill, for hauling camp equipage, . .	$5 00	
Captain John H. Watson, for expenses incurred, ...	808 50	
John T. Pew, for transportation, ...	67 73	
E. T. Remwick, for transportation, ...	17 50	

John Ambler, for subsistence,	$3 44	
T. B. Lashell, for medical stores,	15 90	
John Boyd, for horses furnished Knap's Battery,	137 50	
W. M. Jordan, transportation,	11 00	
R. D. Barclay, for rubber blankets,	800 00	
A. W. Smith, for subsistence,	33 60	
		$1,905 17

9. Military Claims, under Act of June 12, 1878.

Samuel L. Orr, for services as assistant surgeon, One Hundred and Sixteenth Pennsylvania volunteers,	$165 48	
William Barr, services as captain, company E, Zell's Battalion,	118 50	
		$283 98

10. Escheats.

George N. Watson, fees as informer, estate of Cecelia Erben, deceased,	$301 14	
Ann W. Clement, amount of unclaimed deposits said to have escheated to the State, returned under act of March 6, 1847,	15 25	
N. Macrum, fees and costs in escheated estate of Jacob Myers, deceased,	138 10	
A. J. Parsons, fees as informer in escheated estate of Jacob Myers, deceased,	80 00	
Frank W. Paul, services as deputy escheator, estate of Laura Coleman, deceased,	65 77	
Frank W. Paul, costs as deputy escheator, estate of Laura Coleman, deceased,	367 76	
Anna Wilson, fees as informer, escheated estate of Laura Coleman, deceased,	315 90	
		$1,283 92

11. Second Geological Survey.

Henry McCormick, treasurer, on account of disbursements,	$55,000 00

12. Pennsylvania State Agricultural Society.

J. B. Rutherford, treasurer, appropriation for the year 1880, per act of March 29, 1851,	$2,000 00

13. Mechanics' High School of Pennsylvania.

W. H. Grier, salary as Secretary, 1880,	$50 00

14. Harrisburg Fire Companies.

Washington Hose Company,	$100 00	
Mount Vernon Hook and Ladder Company,	100 00	
Good Will Fire Company,	100 00	
Citizen Steam Fire Engine Company,	100 00	
Hope Fire Company,	100 00	
Paxton Fire Company,	100 00	
Mount Pleasant Fire Company,	100 00	
		$700 00

15. Refunded Collateral Inheritance Tax.

Philadelphia Trust and Safe Deposit Company, estate of G. W. Davis,	$199 50	
Amount returned to estate of Alexander Penny, deceased,	29 14	
Amount returned to estate of Julia G. Francis, deceased,	28 57	
Amount returned to estate of Ann Billington, deceased,	18 97	
Amount returned to estate of Mary E. Mervine, deceased,	15 00	
		$291 18

16. Pennsylvania State Agricultural College.

Amount paid on account of bonds given to secure mortgage on college,	$40,000 00

17. Riots—1875.

Cyrene C. Waller, for medical attendance and supplies furnished troops,	$75 00

18. COMMON SCHOOLS.

Salaries paid County Superintendents.

Adams county, Aaron Shelly, superintendent, from December 1, 1879, to December 1, 1880,	$1,000 00
Allegheny county, James Dickson, superintendent, from December 1, 1879, to December 1, 1880,	2,000 00
Armstrong county, A. D. Glenn, superintendent, from September 1, 1879, to September 1, 1880,	1,192 50
Beaver county, Benjamin Franklin, superintendent, from December 1, 1879, to September 1, 1880,	750 00
Bedford county, J. W. Hughes, superintendent, from December 1, 1879, to December 1, 1880,	1,030 50
Berks county, Samuel A. Baer, superintendent, from December 1, 1879, to December 1, 1880,	1,953 00

Expenditures of the Commonwealth—Common Schools—Continued.

Blair county, J. H. Stephens, superintendent, from December 1, 1879, to December 1, 1880,	$1,000 00
Bradford county, George W. Ryon, superintendent, from December 1, 1879, to December 1, 1880,	1,831 50
Bucks county, W. W. Woodruff, superintendent, from December 1, 1879, to December 1, 1880,	1,500 00
Butler county, D. F. McKee, superintendent, from December 1, 1879, to December 1, 1880,	1,170 00
Cambria county, Hartman Berg, superintendent, from December 1, 1879, to December 1, 1880,	1,000 00
Cameron county, N. H. Schenck, superintendent, from December 1, 1879, to September 1, 1880,	600 00
Carbon county, R. F. Hoffard, superintendent, from December 1, 1879, to December 1, 1880,	1,000 00
Centre county, Henry Meyer, superintendent, from December 1, 1879, to September 1, 1880,	1,125 00
Chester county, J. W. Harvey, superintendent, from December 1, 1879, to December 1, 1880,	1,620 00
Clarion county, A. J. Davis, superintendent, from September 1, 1879, to December 1, 1880,	1,500 00
Clearfield county, M. L. McQuown, superintendent, from December 1, 1879, to December 1, 1880,	1,000 00
Clinton county, Thomas N. Magee, superintendent, from December 1, 1879, to December 1, 1880,	1,000 00
Columbia county, W. H. Snyder, superintendent, from September 1, 1879, to September 1, 1880,	1,000 00
Crawford county, C. F. Chamberlain, superintendent, from September 1, 1879, to September 1, 1880,	1,723 50
Cumberland county, S. B. Shearer, superintendent, from December 1, 1879, to December 1, 1880,	1,000 00
Dauphin county, D. H. E. La Ross, superintendent, from December 1, 1879, to December 1, 1880,	1,000 00
Delaware county, Albert Stewart, superintendent, from December 1, 1879, to December 1, 1880,	1,500 00
Elk county, George R. Dixon, superintendent, from December 1, 1879, to December 1, 1880,	1,200 00
Erie county, Charles Twining, superintendent, from December 1, 1879, to December 1, 1880,	1,500 00
Fayette county, W. H. Cooke, superintendent, from December 1, 1879, to December 1, 1880,	1,111 50
Forest county, H. S. Brockway, superintendent, from December 1, 1879, to December 1, 1880,	800 00

Expenditures of the Commonwealth—Common Schools—Continued.

Franklin county, S. H. Eby, superintendent, from December 1, 1879, to December 1, 1880,	$1,206 00
Fulton county, H. H. Woodall, superintendent, from December 1, 1879, to December 1, 1880,	800 00
Greene county, S. F. Hoge, superintendent, from September 1, 1879, to December 1, 1880,	1,250 00
Huntingdon county, William R. Baker, superintendent, from December 1, 1879, to December 1, 1880,	1,001 25
Indiana county, S. J. Craighead, superintendent, from September 1, 1879, to December 1, 1880,	1,372 50
Jefferson county, W. A. Kelley, superintendent, from September 1, 1879, to September 1, 1880,	1,000 00
Juniata county, Wellington Smith, superintendent, from September 1, 1879, to December 1, 1880,	1,250 00
Lackawanna county, Miss H. E. Brooks, superintendent, from December 1, 1879, to September 1, 1880,	1,125 00
Lancaster county, B. F. Shaub, superintendent, from December 1, 1879, to December 1, 1880,	2,000 00
Lawrence county, D. F. Balph, superintendent, from December 1, 1879, to September 1, 1880,	750 00
Lebanon county, W. B. Bodenhorn, superintendent, from December 1, 1879, to December 1, 1880,	1,000 00
Lehigh county, J. O. Knauss, superintendent, from December 1, 1879, to December 1, 1880,	1,300 00
Luzerne county, James M. Caughlin, superintendent, from December 1, 1879, to December 1, 1880,	2,000 00
Lycoming county, T. F. Gahan, superintendent, from December 1, 1879, to December 1, 1880,	1,500 00
McKean county, W. H. Curtis, superintendent, from September 1, 1879, to September 1, 1880,	1,000 00
Mercer county, A. J. Palm, superintendent, from December 1, 1879, to December 1, 1880,	1,500 00
Mifflin county, W. C. McClenahen, superintendent, from December 1, 1879, to September 1, 1880,	750 00
Monroe county, A. A. Dinsmore, superintendent, from December 1, 1879, to December 1, 1880,	1,000 00
Montour county, M. C. Horine, superintendent, from December 1, 1879, to December 1, 1880,	800 00
Montgomery county, R. F. Hoffecker, superintendent, from December 1, 1879, to December 1, 1880,	1,500 00
Northampton county, B. F. Raesly, superintendent, from September 1, 1879, to December 1, 1880,	1,397 81

Expenditures of the Commonwealth—Common Schools—Continued.

Northumberland county, W. M. Boal, superintendent, from December 1, 1879, to December 1, 1880,	$1,008 00	
Perry county, S. B. Fahnestock, superintendent, from December 1, 1879, to December 1, 1880,	1,000 00	
Pike county, John A. Kipp, superintendent, from September 1, 1879, to December 1, 1880,	1,000 00	
Potter county, A. F. Hollenbeck, superintendent, from December 1, 1879, to September 1, 1880,	750 00	
Schuylkill county, Jesse Newlin, superintendent, from December 1, 1879, to December 1, 1880,	2,000 00	
Snyder county, W. P. Scharf, superintendent, from December 1, 1879, to December 1, 1880,	1,000 00	
Somerset county, J. B. Whipkey, superintendent, from December 1, 1879, to December 1, 1880,	1,026 00	
Sullivan county, J. P. Little, superintendent, from September 1, 1879, to September 1, 1880,	800 00	
Susquehanna county, O. E. French, superintendent, from September 1, 1879, to December 1, 1880,	1,875 00	
Tioga county, Sarah I. Lewis, superintendent, from September 1, 1879, to December 1, 1880,	1,875 00	
Union county, A. S. Burrows, superintendent, from December 1, 1879, to December 1, 1880,	800 00	
Venango county, S. H. Prather, superintendent, from December 1, 1879, to December 1, 1880,	1,500 00	
Warren county, N. R. Thompson, superintendent, from September 1, 1879, to December 1, 1880,	1,500 00	
Washington county, J. B. K. McCollum, superintendent, from September 1, 1879, to December 1, 1880,	1,875 00	
Wayne county, H. B. Larrabee, superintendent, from December 1, 1879, to December 1, 1880,	1,000 00	
Westmoreland county, J. R. Spiegle, superintendent, from December 1, 1879, to December 1, 1880,	1,635 00	
Wyoming county, Charles M. Lee, superintendent, from December 1, 1879, to December 1, 1880,	1,000 00	
York county, D. G. Williams, superintendent, from December 1, 1879, to December 1, 1880,	1,671 76	
		$81,925 82

Appropriations.

Adams county,	$10,305 53
Allegheny county,	92,479 05

Expenditures of the Commonwealth--Common Schools--Continued.

Armstrong county,	$13,045 64
Beaver county,	12,167 18
Bedford county,	11,817 22
Berks county,	35,563 54
Blair county,	15,027 63
Bradford county,	15,466 66
Bucks county,	20,454 22
Butler county,	13,665 91
Cambria county,	8,638 06
Cameron county,	1,360 84
Carbon county,	6,290 67
Center county,	12,062 57
Chester county,	20,353 50
Clarion county,	7,707 33
Clearfield county,	8,613 32
Clinton county,	8,061 93
Columbia county,	7,088 42
Crawford county,	27,162 83
Cumberland county,	20,249 21
Dauphin county,	31,170 93
Delaware county,	10,032 11
Elk county,	2,407 46
Erie county,	19,052 24
Fayette county,	15,565 75
Forest county,	719 08
Franklin county,	15,130 53
Fulton county,	2,742 90
Greene county,	6,268 51
Huntingdon county,	9,715 61
Indiana county,	11,640 83
Jefferson county,	5,806 17
Juniata county,	5,595 23
Lackawanna county,	18,146 44
Lancaster county,	42,910 03
Lawrence county,	11,821 85
Lebanon county,	14,209 41
Lehigh county,	22,005 58
Luzerne county,	31,412 11
Lycoming county,	21,179 23
McKean county,	3,471 21
Mercer county,	17,022 15
Mifflin county,	6,908 22
Monroe county,	6,155 86
Montgomery county,	26,970 28
Montour county,	4,366 29
Northampton county,	19,287 13
Northumberland county,	17,131 92
Perry county,	10,053 47
Philadelphia county,	452,901 91
Pike county,	2,631 42
Potter county,	3,311 62
Schuylkill county,	36,549 13

Expenditures of the Commonwealth--Common Schools--Continued.

Snyder county,	4,652 88	
Somerset county,	8,828 16	
Sullivan county,	1,535 70	
Susquehanna county,	12,800 49	
Tioga county,	9,389 55	
Union county,	4,800 51	
Venango county,	7,957 38	
Warren county,	7,012 49	
Washington county,	10,152 67	
Wayne county,	9,794 11	
Westmoreland county,	21,532 81	
Wyoming county,	3,206 62	
York county,	26,402 97	
		$1,399,940 21

State Normal Schools.

Amount paid during the year in aid of pupils who have declared their intention of becoming teachers in the common schools, and for State appropriation:

State Normal School, First district, West Chester, aid to pupils,	$1,831 00	
Appropriation,	15,000 00	
		$16,831 00
State Normal School, Second district, Millersville, aid to pupils,	$5,888 74	
Appropriation,	15,000 00	
		20,888 74
State Normal School, Third district, Kutztown, aid to pupils,	$2,886 12	
Appropriation,	15,000 00	
		17,886 12
State Normal School, Fifth district, Mansfield, aid to pupils,	$3,687 40	
Appropriation,	15,000 00	
		18,687 40
State Normal School, Sixth district, Bloomsburg, aid to pupils,	$2,949 32	
Appropriation,	15,000 00	
		17,949 32
State Normal School, Seventh district, Shippensburg, aid to pupils,	$2,162 04	
Appropriation,	15,000 00	
		17,162 04
State Normal School, Eighth district, Lock Haven, aid to pupils,	$3,869 50	
Appropriation,	15,000 00	
		18,869 50
State Normal School, Ninth district, Indiana, aid to pupils,	$2,291 72	
Appropriation,	15,000 00	
		17,291 72

State Normal School, Tenth district, California, aid to pupils, . .	$2,461 84		
Appropriation, ...	15,000 00		
		$17,461 84	
State Normal School, Twelfth district, Edinboro', aid to pupils,	$4,871 54		
Appropriation, ...	15,000 00		
		19,871 54	
			$182,899 22

Miscellaneous.

D. Heikel, for making boxes for shipping school laws, ...	$62 50	
Cornplanter Indians, appropriation for two years ending June 1, 1881, ...	600 00	
Joseph Montgomery, for shipping school laws,	198 00	
Philadelphia Teachers' Institute, appropriation for year ending June 1, 1880, ...	3,000 00	
		$3,860 50

Recapitulation.

Salaries of county superintendents, ...	$81,925 82	
Appropriations to counties, ...	1,399,940 21	
State Normal School, ...	182,899 22	
Miscellaneous, ...	3,860 50	
		$1,668,625 75

19. PENSIONS AND GRATUITIES.

Adams County.

Delap, Elizabeth, ...	$75 00	
Hooten, R. M., ...	75 00	
Holtzworth, Mary, ...	75 00	
Heagey, Susan, ...	75 00	
Keefer Rebecca, ...	75 00	
Kipe, Catharine, ...	75 00	
Shanefelter, Peter, ...	75 00	
Harman, Lydia, ...	75 00	
		$600 00

Allegheny County.

Boreland, Elizabeth, ...	$75 00	
Neil, William, ...	200 00	
Whearing, Susanna, ...	75 00	
		350 00

Armstrong County.

Cooper, Jane, ...	$75 00	
Craig, Mary M., ...	75 00	
Hunter, Margaret, ...	75 00	
Miller, Susan, ...	75 00	
Steel, Nancy, ...	37 50	
		337 50

Expenditures of the Commonwealth—Pensions and Gratuities—Continued.

Beaver County,		
Anderson, Elizabeth,	$75 00	
Johns, M. S.,	75 00	
Risinger, Catharine,	75 00	
Small, Martha,	75 00	
Sloan, Jackson,	75 00	
		$375 00
Bedford County.		
Bronan, Mary,	$75 00	
Hinish, Mary,	75 00	
		150 00
Berks County.		
Brobst, Margaret,	$56 00	
Coleman, Barbara,	75 00	
Deen, Elizabeth,	75 00	
Fix, Henry,	144 00	
Hagenman, Lewis,	180 00	
Hamilton, Catharine,	96 00	
Hirst, Jacob,	288 00	
Hill, Susan,	75 00	
Homan, Elizabeth,	75 00	
Keller, William,	96 00	
Keller, Susan,	75 00	
Neischwender, Levi,	60 00	
Neudoerffer, Lewis,	96 00	
Wamsher, Elizabeth,	75 00	
Weaver, Lydia,	75 00	
		1,541 00
Blair County.		
Harpst, John,	$75 00	
Powell, Mary,	75 00	
Wier, Margaret,	75 00	
		225 00
Bradford County.		
Cole, S. W.,		87 50
Bucks County.		
Barndt, Catharine,	$75 00	
Doll, Mary,	75 00	
McMasters, Edward,	75 00	
Moll, Henry,	75 00	
Winner, Margaret,	75 00	
		375 00
Butler County.		
Critchlow, Archibald,	$75 00	
Dickey, William,	75 00	
Graham, Jacob,	63 00	
Little, Annie,	75 00	
Martin, Rosanna,	75 00	
McDermott, Nancy,	75 00	
Moore, Rosanna,	75 00	
McCullough, Mary,	75 00	
O'Donnell, Ann,	75 00	

Expenditures of the Commonwealth--Pensions and Gratuities--Continued.

Rose, Mary,	$75 00	
Riddle, Elizabeth,	75 00	
Sipe, Peter,	75 00	
Sullivan, Susan,	75 00	
Sullivan, Mary,	75 00	
Taggart, Ann,	75 00	
Walter, Barbara E.,	96 00	
Wright, Mary,	75 00	
Walling, Garhart,	75 00	
White, Sarah,	75 00	
		$1,434 00
Cambria County.		
Mills, Abigail,		75 00
Centre County.		
Bryan, Ann,	$75 00	
Fike, Benjamin,	75 00	
Fryer, Elizabeth,	75 00	
Gill, Jacob,	75 00	
Miller, Christian,	75 00	
		375 00
Chester County.		
Brinard, Josiah,	$96 00	
Cooper, Priscilla,	100 00	
May, Elizabeth,	75 00	
Williams, Sarah,	75 00	
		346 00
Clarion County.		
Baker, Jane,	$75 00	
Camp, Jacob,	75 00	
Carson, Catharine,	75 00	
Steele, Nancy,	37 50	
		262 50
Clinton County.		
Allison, Elizabeth,	$75 00	
Stull, Martha,	75 00	
		150 00
Crawford County.		
Birch, Hannah,	$75 00	
Campbell, Elizabeth,	75 00	
Dunn, Eliza,	75 00	
Gilmore, Jane,	75 00	
Jones, Susan,	75 00	
Kightlinger, Mary,	75 00	
Lamb, Levi L.,	200 00	
Linn, Theodate,	75 00	
McMichael, Susan,	75 00	
Van Sickle, Sarah,	75 00	
Wetsell, Sarah,	75 00	
Work, Mary,	75 00	
Winton, Emily,	75 00	
		1,100 00

Expenditures of the Commonwealth--Pensions and Gratuities--Continued.

Cumberland County.		
Carbaugh, Margaret,	$75 00	
McMurray, Jane,	75 00	
Squire, Margaret,	75 00	
Sowers, Sarah,	75 00	
Shannon, Elizabeth,	75 00	
		$375 00
Dauphin County.		
Frank, Catharine,	$75 00	
Quay, Marshall,	250 00	
Sweigert, Catharine,	30 45	
Updegrove, M. A.,	75 00	
		430 45
Delaware County.		
McBride, Eliza,		75 00
Erie County.		
McKee, Anna,		14 37
Fayette County.		
Brown, Abigail,	$75 00	
Burkett, John,	75 00	
Baker, Elizabeth,	75 00	
Boley, Mary,	75 00	
Coover, Jacob,	75 00	
Ganoe, Sarah,	112 50	
Hood, Mary,	75 00	
Lint, Eliza,	75 00	
Martin, Catharine,	75 00	
Miller, Sarah R.,	75 00	
McCormick, Elizabeth,	75 00	
O'Brien, Eliza,	75 00	
		937 50
Forest County.		
Steele, Agnes,		75 00
Franklin County.		
Holland, Elizabeth,	$75 00	
Hubbard, David,	75 00	
Jones, Joseph,	50 00	
Manon, Rebecca,	75 00	
Myers, Adam,	75 00	
Mentzger, Elizabeth,	75 00	
Nail, Susan,	75 00	
Rotz, Margaret,	96 00	
Stump, Catharine,	75 00	
Wriest, Rachael,	75 00	
		746 00
Fulton County.		
Harris, Mary,		75 00
Greene County.		
Crago, Thomas,	$37 50	
Fry, Elizabeth,	75 00	
Knisley, Elizabeth,	75 00	
		187 50

Expenditures of the Commonwealth—Pensions and Gratuities—Continued.

Huntingdon County.		
Cunningham, Gustavus,	$75 00	
Crangle, Elizabeth,	75 00	
Hight, Nancy,	75 00	
Lightner, William,	75 00	
Johnston, Hannah,	75 00	
Smith, Joseph	75 00	
		$450 00
Indiana County.		
Carson, Margaret,	$75 00	
Cooper, Samuel,	75 00	
Downey, James,	40 00	
Kelly, Rachael,	75 00	
McMullen, Rebecca,	75 00	
Shorp, George,	75 00	
Thompson, Elizabeth,	75 00	
		490 00
Jefferson County.		
Preston, Sarah E.,		48 00
Juniata County.		
Dunn, Sallie,	$75 00	
Noll, David,	75 00	
		150 00
Lackawanna County.		
Sharp, Ann,		75 00
Lancaster County.		
Arford, Frederick,	$75 00	
Diffenderfer, Sarah,	75 00	
Eckert, Cartharine,	75 00	
Kreusen, Elizabeth,	75 00	
Pickel, Mary,	75 00	
Swisher, Barbara,	75 00	
Strachan, Elizabeth,	75 00	
		525 00
Lawrence County.		
Sutton, Nancy,		75 00
Lehigh County.		
Fatzinger, Christian,	$75 00	
Graver, Martin,	75 00	
Homer, John,	75 00	
Mohr, Jacob,	75 00	
Neitz, Salome,	75 00	
Trexler, Israel,	75 00	
		450 00
Luzerne County.		
McIntyre, James,	$75 00	
Wenner, Reuben,	96 00	
		171 00
Lycoming County.		
Rodearmel, Elizabeth,	$75 00	
Vincent, Maria, C.,	75 00	
		150 00

Expenditures of the Commonwealth—Pensions and Gratuities—Continued.

Mercer County.		
De France, Martha,	$75 00	
Losch, Andrew,	112 50	
McGill, John,	37 50	
Martin, Mary,	75 00	
McClure, Ruth,	75 00	
		$375 00
Mifflin County.		
Elliott, William P.,	$75 00	
Everhard, Bernard,	75 00	
Leach, Susan,	75 00	
Quay, Martha J.,	75 00	
		300 00
Monroe County.		
Depuy, Abraham,		75 00
Montgomery County.		
Boucher, Fanny,	$75 00	
Dengler, Rebecca	75 00	
Gable, Christianna,	75 00	
Hartenstine, Mary,	75 00	
Hurst, Elizabeth,	75 00	
Fryer, Sarah,	75 00	
Rorer, George,	75 00	
Rimby, Julia,	75 00	
Reese, Sophia,	75 00	
Painter, Mary,	75 00	
Spare, Hannah,	75 00	
Smith, Mary,	75 00	
		900 00
Northampton County.		
Drake, E. L.,	$1,500 00	
Engle, Elizabeth,	75 00	
Kichstone, Elizabeth,	75 00	
Shirey, Nicholas,	75 00	
Wesner, Sarah,	75 00	
Walker, Sarah,	75 00	
		1,875 00
Northumberland County.		
Artman, Mary,	$75 00	
Boughner, Jane,	75 00	
Ritter, Sophia,	75 00	
Schwartz, Julia,	75 00	
Shrantz, Mary,	75 00	
		375 00
Perry County.		
Brown Margaret,	$75 00	
Hays, Rosanna,	75 00	
Hall, Lydia,	75 00	
O'Donnell, Nancy J.,	48 00	
Went, Jane,	75 00	
		348 00

Expenditures of the Commonwealth—Pensions and Gratuities—Continued.

Philadelphia County.

Ash, Carrie Virginia,	$192 00	
Arthur, Julia,	75 00	
Arrison, Barbara,	75 00	
Burney, Hannah,	75 00	
Buck, Sydney,	75 00	
Brown, Rebecca,	75 00	
Banks, Mary A.,	75 00	
Beck, Margaret,	75 00	
Bentz, Hester,	75 00	
Catz, Sarah,	75 00	
Cooper, Catharine,	75 00	
Clark, Tacey,	75 00	
Cash, Mary,	75 00	
Dick, Sarah,	75 00	
Flannagan, James,	100 00	
Franks, Catharine,	75 00	
Fisher, Mary,	75 00	
Griffeth, Margaret,	75 00	
Gillies, Elizabeth B.,	75 00	
Hoffner, Margaret,	75 00	
Hawk, Rachael,	75 00	
Hubbell, Elizabeth,	75 00	
Hein, Sarah,	75 00	
Hendricks, Mary,	75 00	
Hansell, Sarah A.,	75 00	
Ketler, Margaret,	75 00	
Kern, Margaret,	75 00	
Lentz, Catharine,	75 00	
McMullen, Amy,	75 00	
Mullen, S. J. F.,	96 00	
Muloch, Sarah,	75 00	
Montgomery, Jane,	75 00	
Opdyke, Elizabeth,	75 00	
Parker, Hannah,	75 00	
Stewart, Henry,	375 00	
Small, Daniel,	37 50	
Shaw, Harry S.,	37 50	
Stephens, Annie K.,	75 00	
Scott, Maria,	75 00	
Thomason, Henry C.,	75 00	
White, Sarah A.,	75 00	
Wintercast, Ellen,	75 00	
Wilson, Rachael,	75 00	
Wright, Mary A.,	75 00	
Walker, Hannah,	75 00	
		$3,763 00

Pike County.

Wheeling, Catharine,		75 00

Potter County.

Fuller, Daniel,	$100 00	
Persing, John,	75 00	
Stowell, Maria,	75 00	
		250 00

Expenditures of the Commonwealth—Pensions and Gratuities—Continued.

Schuylkill County.		
Hendricks, Rebecca,	$75 00	
Shappell, Henry,	96 00	
Small, Daniel,	37 50	
		$208 50
Snyder County.		
App, Sarah,	$75 00	
Born, Lydia,	75 00	
Dark, Susanna,	75 00	
Fry, Wilhelmina,	75 00	
Sheary, Samuel F.,	100 00	
Stock, Rebecca,	96 00	
Zimmerman, Polly,	75 00	
		571 00
Somerset County.		
Nedrow, Christianna,		75 00
Susquehanna County.		
Fox, Betsey A.,	$37 50	
Osterhaut, James,	75 00	
		112 50
Union County.		
Maus, Charles;	$75 00	
Spiegelmyer, Hannah,	75 00	
		150 00
Venango County.		
Galbreath, Sarah,	$75 00	
Morrison, Mary M.,	40 00	
Rodgers, John,	75 00	
Smith, Mary A.,	75 00	
		265 00
Washington County.		
McDermot, James,	$75 00	
Ritter, John,	5 95	
Wilson, Catharine,	75 00	
		155 95
Wayne County.		
Coles, S. W.,	$87 50	
Preston, Sarah E.,	48 00	
		135 50
Westmoreland County.		
Cunningham, Brittie,	$75 00	
McLain, Susanna,	75 00	
Shrum, Sarah,	75 00	
		225 00
York County.		
Beck, Catharine,	$75 00	
Deitch, Philip,	75 00	
		150 00

Non-Resident Pensioners.

Crawford, James S., Washington, D. C., . . .	$96 00	
Seitzinger, Elizabeth, Effingham, Kansas, . .	75 00	
		$171 00
Total, ...		$23,838 77

20. Miscellaneous.

Costs and fees paid on warrant of Attorney General:

S. S. Yohe, prothonotary, Northampton county, ...	$3 00	
James E. Chandler, for professional services, ...	100 00	
George T. Bispham, for taking depositions, ...	20 00	
H. C. Wagoner, prothonotary, Lehigh county, ...	3 75	
Robert Snodgrass, prothonotary Supreme Court, ...	78 00	
F. H. Hemperly, services as stenographic amanuensis, ...	20 00	
A. F. Hart, prothonotary, Montgomery county, ...	5 00	
William Follmer, prothonotary, Lycoming county, ...	5 25	
Amos Weiler, prothonotary, Berks county, ...	7 50	
Isaac Johnson, prothonotary, Delaware county, ...	2 25	
George W. Esser, prothonotary, Carbon county, ...	4 50	
W. Krichbaum, prothonotary, Columbia county, ...	3 75	
James Lynch, prothonotary, Chester county, ...	2 70	
Thomas G. Fox, late prothonotary, Dauphin county, ...	179 60	
E. B. Mitchell, prothonotary, Dauphin county, ...	123 60	
J. W. Rhoads, late sheriff, Luzerne county, ...	79 81	
T. B. Kennedy, ...	25 00	
W. N. Hirst, ...	8 30	
		$672 01
William P. Schell, expenses of self and expert to Philadelphia, to select carpet for office, .		12 85
William P. Schell, attending sale of turnpike stocks, ...		22 50
Samuel Adams, for furniture for Executive Department and mansion, ...		618 80
Samuel Adams, carpets, &c., for Executive and State Departments, ...		3,796 10

Expenditures of the Commonwealth—Miscellaneous—Continued.

Henry M. Hoyt, Governor, repairs to executive mansion,	$4,130 06	
Henry M. Hoyt, Governor, for carpets, rugs, pictures, &c., for mansion,	3,351 27	
S. Boyd Martin, repairs to executive building,	92 65	
E. B. Black, for regilding frames and retouching portraits in Executive Chamber,	685 00	
Laban, Heath & Co., for microscopes for the several departments,	48 60	
Mrs. A. F. Hunter, department supplies,	108 00	
William M. Gray, department supplies,	2,029 19	
S. S. Childs, for hectographs for departments,	206 50	
John B. Crouse, for services as watchman in executive building during repairs,	31 50	
Allen Craig, Lewis Royer and James Neill, expenses of committee to count the vote for State Treasurer, 1879,	810 00	
J. J. Crouse, serving writs of election to fill vacancy in the Twenty-seventh Senatorial district, caused by the resignation of the Hon. A. H. Dill,	67 30	
Amos C. Noyes, State Treasurer, expenses of issuing new loan of April 1, 1879,	1,500 00	
Cyrus S. Detre, stationery for the departments,	836 15	
C. L. Ehrenfeld, book-cases, furniture, &c., for State library,	1,238 75	
C. W. Carrigan, for auditing accounts of Philadelphia county officers, 1877 and 1879,	502 00	
Samuel Butler, State treasurer, for office desk,	92 75	
M. W. Thomas, for selling turnpike stocks 1880,	121 35	
M. S. Quay, for portrait of Governor Hartranft,	500 00	
J. C. Delaney, for awnings for windows of department offices,	416 00	
J. C. Delaney, for book-cases and painting,	1,270 00	
George W. Starkey, for erecting monument over grave of ex-Governor John W. Geary,	4,897 00	
William P. Smull, for editing and compiling "Smull's Legislative Hand-Book," for 1880,	300 00	
James W. Latta, Adjutant General, for repairs to office,	18,181 87	
A. K. Dunkle, Secretary Internal Affairs, for repairs to office,	7,700 00	
		$54,238 20
Total expenditures,		$6,820,119 49

III. Statement of Monthly Receipts and Expenditures.

Receipts, December, 1879.

Lands,	$113 60
Tax on corporation stock,	81,372 32
Tax on gross receipts, (corporations,)	12,261 96
Tax on gross receipts, (notaries public,)	139 53
Tax on coal companies,	55,199 64
Tax on net earnings or income,	17,730 33
Tax on bank stock,	10,024 25
Tax on loans,	2,204 45
State tax on personal property,	23,048 98
Tax on collateral inheritances,	1,669 81
Tax on writs, wills, deeds, &c.,	3,921 40
Retailers licenses,	1,627 14
Tavern licenses,	380 00
Circus licenses,	28 50
Eating-house licenses,	31 35
Peddlers licenses,	12 86
Billiard licenses,	7 68
Pamphlet laws,	7 60
Bonus on charter,	3,634 61
Fees of office,	4,091 70
Office license fees,	300 00
Accrued interest,	236 22
Notaries public commissions,	350 00
Allegheny Valley Railroad Company,	100,000 00
Miscellaneous,	1,116 04
Balance in Treasury, November 30, 1879,	1,914,831 92
	$2,234,341 89

Expenditures, December, 1879.

Judiciary,	$103,527 46	
Senate,	1,195 00	
House,	6,772 60	
Executive Department,	1,303 96	
Auditor General's Department,	3,275 03	
Treasury Department,	1,991 64	
Insurance Department,	3,338 84	
State Department,	3,392 11	
Department of Internal Affairs,	3,639 39	
Adjutant General's Department,	2,374 99	
Attorney General's Department,	266 66	
State Library,	2,989 27	
Common School Department,	1,351 48	
Soldiers' Orphan School Department,	662 50	
Harbor Master, Philadelphia,	1,625 00	
Public Buildings and Grounds,	1,375 00	
Board of Revenue Commissioners,	1,200 00	
State Military Board,	600 00	
Commissioners of Sinking Fund,	75 00	
Board of Pardons,	500 00	
State Board of Agriculture,	1 50	
State Board of Public Charities,	1,425 00	
Public Printing and Binding,	2,342 82	
Inspectors of Coal Mines,	4,724 14	
Mercantile appraisers,	259 74	
Bank assessors,	18 92	
Special commissions,	5,500 00	
Penitentiaries,	10,235 00	
Charitable institutions,	31,000 00	
Second Geological Survey,	9,000 00	
Costs in suits against delinquent dealers,	2,066 73	
Counsel fees and commissions,	504 56	
Joint committee to investigate alleged over-issue of State bonds,	989 00	
Soldiers' orphan schools,	26,292 21	
National Guard of Pennsylvania,	29,689 69	
Common schools,	7,170 79	
Pensions and gratuities,	2,179 50	
Loans redeemed,	67,400 00	
Interest on loans,	615 75	
Port warden, Philadelphia,	208 33	
Miscellaneous,	1,583 20	
Balance in Treasury, December 31, 1879,	1,889,679 08	
		$2,234,341 89

Receipts, January, 1880.

Lands,	$605 35
Tax on corporation stock,	398,007 16
Tax on gross receipts, (corporations,)	33,693 61
Tax on gross receipts, (notaries public,)	1,618 51
Tax on net earnings or income,	15,110 27
Tax on gross premiums,	10,036 68
Tax on foreign insurance companies,	43,238 02
Tax on loans,	8,294 39
Tax on sales of fertilizers,	10 00
Tax on coal companies,	40,091 69
Tax on bank stocks,	8,633 20
State tax on personal property,	25,166 93
Tax on writs, wills, deeds, &c.,	20,249 63
Tax on collateral inheritances,	38,845 75
Tavern licenses,	8,294 04
Retailers licenses,	11,677 65
Eating-house licenses,	1,438 11
Brewers licenses,	549 82
Patent medicine licenses,	42 75
Billiard licenses,	632 93
Peddlers licenses,	275 60
Circus licenses,	294 50
Liquor licenses,	1,145 33
Auctioneers licenses,	40 38
Brokers licenses,	330 16
Pamphlet laws,	99 37
Notaries public commissions,	1,025 00
Accrued interest,	1,212 25
Bonus on charters,	2,783 56
Refunded cash,	6 78
Fees of office,	618 12
Miscellaneous,	40 00
Balance in Treasury, December 31, 1879,	1,889,679 08
	$2,563,786 62

Expenditures, January, 1880.

Judiciary,	$8,867 78	
Senate,	779 00	
House,	819 76	
Executive Department,	533 33	
State Department,	1,941 62	
Adjutant General's Department,	924 99	
State library,	291 67	
Internal Affairs Department,	2,258 23	
Treasury Department,	741 68	
Attorney General's Department,	116 66	
Auditor General's Department,	1,525 03	
Common School Department,	1,525 01	
Soldiers' Orphan School Department,	350 00	
Public buildings and grounds,	1,658 32	
Port Warden, Philadelphia,	208 34	
Board of Pardons,	500 00	
Public printing and binding,	28,396 50	
Refunded collateral inheritance tax,	199 50	
Soldiers' orphans schools,	65,577 45	
Mercantile appraisers,	563 54	
Costs in suits against delinquent dealers,	1,653 22	
Advertising for proposals,	2,264 65	
Joint committee to investigate alleged over-issue of State bonds,	600 00	
Penitentiaries,	36,635 00	
Counsel fees and commissions,	847 42	
Charitable institutions,	96,500 00	
Inspectors of coal mines,	3,190 36	
Special commissions,	27 00	
Riots, 1877,	5 00	
National Guard of Pennsylvania,	48,217 67	
Pensions and gratuities,	4,220 45	
Common schools,	127,364 93	
Loans redeemed,	18,850 00	
Interest on loans,	1,762 62	
Miscellaneous,	4,088 13	
Balance in Treasury, January 31, 1880,		$2,099,781 76
		$2,563,786 62

Receipts, February, 1880.

Lands,	$221 82
Tax on corporation stock,	108,703 66
Tax on gross receipts, (corporations,)	58,716 92
Tax on gross receipts, (notaries,)	376 66
Tax on gross premiums,	4,066 72
Tax on foreign insurance companies,	124,033 87
Tax on net earnings or income,	6,523 49
Tax on coal companies,	16,895 78
Tax on sale of fertilizers,	40 00
Tax on loans,	1,201 09
Tax on bank stocks,	102,639 35
Tax on writs, wills, deeds, &c.,	5,287 67
Tax on collateral inheritances,	152,945 77
Retailers licenses,	2,934 56
Tavern licenses,	130,864 99
Brewers licenses,	289 75
Billiard licenses,	755 25
Brokers licenses,	147 25
Eating-house licenses,	532 00
Liquor licenses,	378 10
Patent medicine licenses,	152 00
Peddlers licenses,	182 40
Circus licenses,	133 00
Auctioneers licenses,	46 04
Pamphlet laws,	36 10
Notaries public commissions,	800 00
Bonus on charters,	244 00
Accrued interest,	80 11
Fees of office,	3,948 54
Annuity for right of way,	10,000 00
Commutation of tonnage tax,	230,000 00
Balance in Treasury, January 31, 1880,	2,099,781 76
	$3,062,958 65

Expenditures, February, 1880.

Judiciary,	$99 90	
Senate,	398 00	
House,	180 00	
Executive Department,	533 33	
Treasury Department,	1,991 64	
Auditor General's Department,	4,275 03	
Adjutant General's Department,	1,549 96	
Common School Department,	725 01	
Soldiers' Orphan School Department,	350 00	
Attorney General's Department,	116 66	
Department of Internal Affairs,	2,258 23	
State Department,	1,316 61	
State Library,	2,291 66	
State Board of Agriculture,	1,025 00	
State Board of Public Charities,	500 00	
Port Warden, Philadelphia,	208 33	
Public Buildings and Grounds,	375 00	
Board of Pardons,	125 00	
Mercantile appraisers,	90 60	
Costs in suits against delinquent dealers,	213 40	
Assessors of bank stock,	15 40	
Joint committee to investigate alleged over-issue of State bonds,	425 00	
Charitable institutions,	120,000 00	
Penitentiaries,	8,750 00	
Counsel fees and commissions,	1,680 59	
Special commissions,	1,301 57	
Advertising for proposals,	1,860 39	
Sundry advertising,	54 30	
Advertising sale of turnpike stock,	15 75	
Mechanics' High School,	50 00	
State military board,	400 00	
National Guard of Pennsylvania,	46,535 25	
Common schools,	67,646 65	
Pensions,	2,072 37	
Loans redeemed,	278,274 21	
Interest on loans,	565,313 13	
Miscellaneous,	731 45	
Balance in Treasury, February 29, 1880,	1,949,209 23	
		$3,062,958 65

Receipts, March, 1880.

Lands,	$240 34
Tax on corporation stock,	250,007 75
Tax on gross receipts, (corporations,)	132,728 05
Tax on gross receipts, (notaries public,)	71 31
Tax on gross premiums,	3,009 13
Tax on foreign insurance companies,	26,551 71
Tax on coal companies,	112,767 80
Tax on bank stock,	34,984 58
Tax on net earnings or income,	3,310 78
Tax on sale of fertilizers,	70 00
Tax on loans,	5,509 79
Tax on writs, wills, deeds, &c.,	2,437 65
Tax on collateral inheritances,	18,752 08
Tavern licenses,	2,669 14
Eating-house licenses,	242 78
Retailers licenses,	1,359 63
Brewers licenses,	228 00
Brokers licenses,	109 25
Sale of turnpike stock,	1,811 10
Accrued interest,	465 56
Fees of office,	7,005 88
Bonus on charters,	8,791 63
Notaries public commissions,	1,600 00
Conscience money,	12 50
Balance in Treasury, February 29, 1880,	1,949,209 23
	$2,563,945 67

Expenditures, March, 1880.

Judiciary,	$110,371 20	
Senate,	2,005 00	
House,	9,480 70	
Executive Department,	1,783 38	
Attorney General's Department,	2,316 66	
State Department,	3,691 70	
Department of Internal Affairs,	3,633 23	
Treasury Department,	1,370 96	
Adjutant General's Department,	1,899 99	
Auditor General's Department,	1,524 94	
Insurance Department,	2,442 40	
Common School Department,	1,699 98	
Soldiers' Orphan School Department,	662 50	
Harbor Master, Philadelphia,	1,625 00	
Board of Pardons,	625 00	
State Library,	241 67	
Master Warden, Philadelphia,	208 33	
State Board of Agriculture,	1,225 00	
Commissioners of Sinking Fund,	75 00	
Public Buildings and Grounds,	725 00	
State Board of Public Charities,	925 00	
Refunded collateral inheritance tax,	57 71	
Public Printing and Binding,	56,708 01	
Inspectors of Coal Mines,	7,759 00	
Second Geological Survey,	12,000 00	
Special commissions,	5,626 69	
Soldiers' orphan schools,	27,349 83	
Charitable Institutions,	29,056 91	
Penitentiaries,	10,725 00	
Riots—1877,	902 17	
Escheats,	301 14	
Costs in suits against delinquent dealers,	1 05	
Sundry advertising,	36 60	
Mercantile appraisers,	15 42	
Advertising sale of turnpike stocks,	138 05	
Advertising for proposals,	556 10	
National Guard of Pennsylvania,	26,411 07	
Common schools,	10,036 66	
Pensions,	1,385 50	
Loans redeemed,	89,203 00	
Interest on loans,	770 00	
Miscellaneous,	922 50	
Balance in Treasury, March 31, 1880,	2,135,450 67	
		$2,563,945 67

Receipts, April, 1880.

Lands,	$490 13
Tax on corporation stock,	128,158 55
Tax on coal companies,	45,981 40
Tax on gross premiums,	1,143 07
Tax on foreign insurance companies,	34 62
Tax on gross receipts, (corporations,)	36,742 26
Tax on gross receipts, (notaries,)	42 69
Tax on sale of fertilizers,	70 00
Tax on net earnings and incomes,	522 82
Tax on loans,	3,077 09
Tax on bank stocks,	7,028 96
Dividends on stock owned by Commonwealth,	40 00
Tax on writs, wills, deeds, &c.,	17,189 38
Tax on collateral inheritances,	98,419 15
State tax on personal property,	28 69
Tavern licenses,	27,154 56
Retailers licenses,	4,490 58
Eating-house licenses,	1,847 75
Liquor licenses,	1,843 75
Patent medicine licenses,	66 50
Auctioneers licenses,	12 46
Peddlers licenses,	44 69
Pamphlet laws,	8 56
Bonus on charters,	2,385 01
Accrued interest,	149 07
Notaries public commissions,	1,375 00
Allegheny Valley Railroad Company,	50,000 00
Fees of office,	2,804 00
Escheats,	270 07
Office license fees,	352 08
Sale of turnpike stock,	315 56
Balance in Treasury, March 31,	2,135,450 67
	$2,567,539 12

Expenditures, April, 1880.

Judiciary,	$2,080 14	
Senate,	3,070 00	
House,	723 00	
Executive Department,	8,033 33	
Auditor General's Department,	3,926 02	
Treasury Department,	2,430 53	
State library,	641 67	
Attorney General's Department,	566 66	
Adjutant General's Department,	1,043 44	
Department of Internal Affairs,	3,036 83	
State Department,	1,316 69	
Common School Department,	935 85	
Soldiers' Orphan School Department,	607 80	
Public buildings and grounds,	675 00	
Inspectors of coal mines,	125 00	
Port Warden, Philadelphia,	416 67	
Harbor Master, Philadelphia,	625 00	
Commissioners of Sinking Fund,	2,200 00	
State Military Board,	2,400 00	
Board of Revenue Commissioners,	600 00	
Board of Pardons,	250 00	
Second Geological Survey,	9,000 00	
Harrisburg fire companies,	100 00	
Mercantile appraisers,	504 54	
Costs in suits against delinquent dealers,	112 75	
Riots—1877.	153 40	
Joint committee to investigate alleged over-issue of State bonds,	125 00	
Counsel fees and commissions,	2,253 51	
Advertising sale of turnpike stocks,	33 50	
Advertising for proposals,	498 00	
Soldiers' orphan schools,	59,410 94	
Charitable institutions,	121,675 14	
Pennsylvania Agricultural College,	20,000 00	
Penitentiaries,	28,750 00	
Public printing and binding,	49,964 70	
National Guard of Pennsylvania,	66,684 04	
Pensions,	1,873 00	
Common Schools,	123,073 96	
Loans redeemed,	45,400 00	
Interest on loans,	533 00	
Miscellaneous,	37,666 10	
Balance in Treasury, April 30, 1880,	1,964,023 92	
		$2,567,539 12

Receipts, May, 1880.

Lands,	$199 58	
Tax on corporation stock,	27,030 17	
Tax on gross receipts, (corporations,)	3,094 29	
Tax on gross receipts, (notaries public,)	1 78	
Tax on coal companies,	9,215 43	
Tax on bank stocks,	3,864 81	
Tax on net earnings or income,	1,153 08	
Tax on gross premiums,	667 17	
Tax on sale of fertilizers,	40 00	
Tax on writs, wills, deeds, &c.,	2,790 74	
Tax on collateral inheritances,	685 40	
Tax on loans,	12,583 90	
Tavern licenses,	14,036 57	
Eating-house licenses,	5,317 69	
Brewers licenses,	204 25	
Liquor licenses,	2,864 07	
Peddlers licenses,	60 49	
Pamphlet laws,	12 61	
Theater licenses,	123 50	
Retailers licenses,	148 35	
Billiard licenses,	180 50	
Patent medicine licenses,	152 00	
Office license fees,	136 98	
Fees of office,	5,380 80	
Notaries public commissions,	275 00	
Bonus on charters,	970 19	
Balance in Treasury, April 30, 1880,	1,964,023 92	
		$2.055,213 27

Expenditures, May, 1880.

Judiciary,	$12,500 00	
Senate,	93 00	
House,	93 00	
Executive Department,	533 33	
State Department,	1,316 61	
Attorney General's Department,	616 66	
Treasury Department,	2,741 68	
Adjutant General's Department,	924 96	
Department of the Interior,	2,258 39	
Auditor General's Department,	1,525 03	
Common School Department,	725 01	
Soldiers' Orphan School Department,	2,350 00	
State library,	1,191 66	
Public buildings and grounds,	375 00	
State Board of Public Charities,	500 00	
Public printing and binding,	241 64	
Riots, 1877,	11 00	
Joint committee to investigate State Agricultural College,	36 74	
Costs in suits against delinquent dealers,	14 93	
Advertising sale of turnpike stock,	5 80	
Charitable institutions,	10,300 57	
National Guard of Pennsylvania,	8,566 48	
Common schools,	93,321 35	
Loans redeemed,	5,000 00	
Interest on loans,	37 50	
Pensions,	487 50	
Balance in Treasury, May 31, 1880,	1,909,445 43	
		$2,055,213 27

Receipts, June, 1880.

Lands,	$41 43
Tax on corporation stock,	137,221 68
Tax on bank stock,	119,586 22
Tax on coal companies,	111,952 81
Tax on gross receipts, (corporations,)	55,325 02
Tax on loans,	3,706 02
Tax on fertilizers,	80 00
Tax on net earnings or incomes,	170 68
Tax on collateral inheritances,	100,683 04
Tax on writs, wills, deeds, &c.,	1,170 22
Tavern licenses,	12,626 61
Eating-house licenses,	1,797 74
Liquor licenses,	261 25
Retailers licenses,	1,598 19
Patent medicine licenses,	6 00
Auctioneers licenses,	6 65
Bonus on charters,	3,454 39
Refunded cash,	2,128 28
Fees of office,	4,925 95
Notaries public commissions,	200 00
Escheats,	378 10
Accrued interest,	2,571 52
Office license fees,	1,168 43
Balance in Treasury, May 31, 1880,	1,909,445 43
	$2,470,505 66

Expenditures, June, 1880.

Judiciary,	$99,255 19	
Senate,	964 50	
House,	2,796 50	
Executive Department,	4,283 33	
State Department,	3,691 69	
Attorney General's Department,	416 66	
Common School Department,	2,349 98	
Soldiers' Orphan School Department,	1,912 50	
Department of Internal Affairs,	3,758 39	
Adjutant General's Department,	2,374 99	
Treasury Department,	1,166 68	
Auditor General's Department,	2,025 03	
Insurance Department,	2,723 80	
State Board of Agriculture,	1,125 00	
State library,	191 67	
Harbor Master, Philadelphia,	1,625 00	
Port Warden, Philadelphia,	208 33	
Public buildings and grounds,	9,805 00	
Board of Pardons,	375 00	
Commissioners of Sinking Fund,	75 00	
Board of Revenue Commissioners,	300 00	
Board of Public Charities,	925 00	
Public printing and binding,	67,404 01	
Refunded collateral inheritance tax,	18 97	
Charitable institutions,	99,282 28	
Penitentiaries,	21,945 00	
Harrisburg fire companies,	400 00	
Riots, 1877,	800 00	
Soldiers' orphan schools,	69,625 55	
Costs in suits against delinquent dealers,	82 27	
Second Geological Survey,	5,000 00	
Escheats,	15 25	
Riots, 1875,	75 00	
Special commissions,	3,091 95	
Inspector of coal mines,	3,635 30	
Mercantile appraisers,	317 82	
National Guard of Pennsylvania,	5,132 55	
Pensions,	3,036 95	
Common schools,	92,945 97	
Loans redeemed,	18,700 00	
Interest on loans,	22,647 75	
Miscellaneous,	612 10	
Balance in Treasury, June 30, 1880,	1,913,387 72	
		$2,470,505 66

Receipts, July, 1880.

Lands,	$179 22	
Tax on corporation stock,	23,496 26	
Tax on gross premiums,	11,384 85	
Tax on foreign insurance companies,	2,875 63	
Tax on bank stock,	33,883 77	
Tax on gross receipts, (corporations,)	15,518 64	
Tax on net earnings or incomes,	547 89	
Tax on coal companies,	14,182 44	
Tax on fertilizers,	100 00	
Tax on loans,	84,467 84	
Tax on writs, wills, deeds, &c.,	20,519 14	
Tax on collateral inheritances,	75,524 27	
Retailers licenses,	120,465 40	
Tavern licenses,	437,906 26	
Liquor licenses,	20,318 80	
Peddlers licenses,	593 30	
Auctioneers licenses,	6,199 59	
Brokers licenses,	6,693 13	
Billiard licenses,	3,687 36	
Brewers licenses,	5,496 15	
Eating-house licenses,	9,948 89	
Circus licenses,	1,012 50	
Patent medicine licenses,	560 95	
State tax on personal property,	87,503 85	
Office license fees,	660 58	
Bonus on charters,	930 06	
Refunded cash,	1 59	
United States Goxernment,	39,005 78	
Notaries public commissions,	125 00	
Accrued interest,	2,095 21	
Fees of office,	825 77	
Balance in Treasury, June 30, 1880,	1,913,387 72	
		$2,940,097 84

Expenditures, July, 1880.

Judiciary,	$3,193 15	
Senate,	1,308 00	
House,	343 00	
Excutive Department,	783 33	
Treasury Department,	1,916 68	
State Department,	1,816 61	
Auditor General's Department,	1,525 03	
Internal Affairs Department,	2,258 39	
Adjutant General's Department,	924 99	
Attorney General's Department,	116 66	
Common School Department,	725 01	
Soldiers' Orphan School Department,	350 00	
Port Warden, Philadelphia,	208 33	
State Library,	491 66	
Public Buildings and Grounds,	675 00	
Board of Public Charities,	125 00	
Inspectors of coal mines,	2,000 00	
Costs in suits against delinquent dealers,	66 86	
Mercantile appraisers,	627 96	
Harrisburg fire companies,	100 00	
Counsel fees and commissions,	54 24	
Advertising for proposals,	4,259 57	
Sundry advertising,	75 20	
Escheats,	218 10	
Special commissions,	500 00	
Charitable institutions,	156,319 24	
Penitentiaries,	29,750 00	
Soldiers' orphan schools,	19,936 01	
National Guard of Pennsylvania,	2,915 00	
Common schools,	172,948 09	
Pensions,	3,335 00	
Loans redeemed,	13,600 00	
Interest on loans,	548,313 75	
Miscellaneous,	1,031 51	
Balance in Treasury, July 31, 1880,	1,967,286 47	
		$2,940,097 84

Receipts, August, 1880.

Lands,	291 94
Tax on corporation stock,	38,300 16
Tax on gross premiums,	175 14
Tax on gross receipts, (corporations,)	144,170 58
Tax on gross receipts, (notaries,)	5 10
Tax on bank stocks,	8,804 32
Tax on coal companies,	40,746 59
Tax on fertilizers,	390 00
Tax on writs, wills, deeds, &c.,	3,412 85
Tax on loans,	13,221 47
Tax on collateral inheritances,	4,132 60
State tax on personal property,	112,177 08
Tavern licenses,	12,091 09
Eating-house licenses,	2,589 50
Liquor licenses,	616 55
Retailers licenses,	6,754 69
Billiard licenses,	100 00
Brokers licenses,	178 50
Fees of office,	1,344 00
Office license fees,	350 00
Bonus on charters,	632 50
Notaries public commissions,	200 00
Accrued interest,	101 88
Penalties,	31 42
Commutation of tonnage tax,	230,000 00
Allegheny Valley Railroad Company,	25,000 00
Balance in Treasury, July 31, 1880,	1,967,286 47
	$2,613,104 43

Expenditures, August, 1880.

Judiciary,	7,080 80	
Senate,	1,251 00	
House,	401 48	
Executive Department,	623 33	
State Department,	1,316 69	
Treasury Department,	791 64	
Port Warden, Philadelphia,	208 34	
Auditor General's Department,	2,774 94	
Internal Affairs Department,	2,618 39	
Adjutant General's Department,	1,659 96	
Common School Department,	880 01	
Soldiers' Orphan School Department,	350 00	
Attorney General's Department,	116 66	
State library,	3,191 67	
Public buildings and grounds,	2,308 32	
Board of Public Charities,	500 00	
Advertising for proposals,	36 80	
Mercantile appraisers,	399 54	
Costs in suits against delinquent dealers,	545 24	
Inspectors of coal mines,	378 08	
Second Geological Survey,	5,000 00	
Special commissions,	5,500 00	
Penitentiaries,	58,193 75	
Charitable institutions,	95,981 56	
State Board of Agriculture,	40 00	
Public printing and binding,	22,188 56	
National Guard of Pennsylvania,	400 00	
Counsel fees and commissions,	471 29	
Pensions,	1,273 50	
Common schools,	416,730 34	
Loans redeemed,	1,000 00	
Interest on loans,	15,004 83	
Miscellaneous,	579 43	
Balance in Treasury, August 31, 1880,	1,963,308 28	
		$2,613,104 43

Receipts, September, 1880.

Lands,	$117 26
Tax on corporations stocks,	10,834 92
Tax on gross receipts, (corporations,)	114,151 21
Tax on coal companies,	149,951 02
Tax on gross premiums,	5,519 29
Tax on foreign insurance companies,	9 36
Tax on fertilizers,	210 00
Tax on bank stocks,	3,394 67
Tax on loans,	1,141 93
Tax on collateral inheritances,	2,442 50
Tax on writs, wills, deeds, &c.,	2,003 42
State tax on personal property,	63,965 02
Retailers licenses,	19,980 85
Tavern licenses,	7,014 00
Eating-house licenses,	562 63
Liquor licenses,	73 50
Patent medicine licenses,	407 75
Billiards licenses,	831 03
Brokers licenses,	69 95
Brewers licenses,	668 00
Theater licenses,	260 00
Peddlers licenses,	38 80
Auctioneers licenses,	23 80
Notaries public commissions,	250 00
Allegheny Valley Railroad Company,	30,000 00
Fees of office,	4,043 20
Escheats,	195 00
Bonus on charters,	2,419 39
Office license fees,	627 14
Accrued interest,	17 56
Balance in Treasury, August 31, 1880,	1,963,308 28
	$2,384,531 48

Expenditures, September, 1880.

Judiciary,	$96,825 52	
Senate,	1,524 34	
House,	1,171 75	
Executive Department,	1,399 83	
State Department,	4,241 61	
Attorney General's Department,	446 66	
Internal Affairs Department,	4,007 89	
Treasury Department,	1,991 68	
Common School Department,	2,149 98	
Soldiers' Orphan School Department,	811 10	
Auditor General's Department,	2,775 03	
State library,	191 67	
Adjutant General's Department,	1,957 29	
Harbor Master, Philadelphia,	1,625 00	
Port Warden, Philadelphia,	208 33	
State Board of Agriculture,	1,125 00	
Board of Pardons,	375 00	
Commissioners of Sinking Fund,	75 00	
Public buildings and grounds,	1,666 95	
Public printing and binding,	2,657 27	
Inspectors of coal mines,	3,161 96	
Harrisburg fire companies,	100 00	
Mercantile appraisers,	138 54	
Pennsylvania State Agricultural College,	20,000 00	
Penitentiaries,	20,000 00	
Insurance Department,	2,471 27	
Counsel fees and commissions,	266 70	
Charitable institutions,	89,944 88	
State Board of Public Charities,	925 00	
Costs in suits against delinquent dealers,	298 34	
Special commissions,	4,650 57	
Advertising for proposals,	116 85	
National Guard of Pennsylvania,	84 06	
Soldiers' orphan schools,	37,291 12	
Common schools,	97,494 78	
Loans redeemed,	56,100 00	
Interest on loans,	416 35	
Pensions,	1,162 50	
Miscellaneous,	725 72	
Balance in Treasury, September 30, 1880,	1,921,955 94	
		$2,384,531 48

Receipts, October 1880.

Lands,	$238 91
Tax on corporation stock,	23,013 23
Tax on gross receipts, (corporations,)	20,242 30
Tax on coal companies,	95,544 07
Tax on gross premiums,	818 68
Tax on loans,	78,066 34
Tax on bank stock,	3,826 00
Tax on fertilizers,	70 00
State tax on personal property,	92,230 16
Tax on writs, wills, deeds, &c.,	21,922 18
Tax on collateral inheritances,	106,830 34
Tavern licenses,	19,807 79
Eating-house licenses,	4,432 60
Retailers licenses,	21,825 29
Liquor licenses	2,298 90
Patent medicines,	210 75
Brewers licenses,	1,028 13
Brokers licenses,	193 82
Auctioneers licenses,	14 24
Peddlers licenses,	22 80
Circus licenses,	313 50
Billiard licenses,	1,098 68
Accrued interest,	524 39
Office license fees,	345 90
Fees of office,	649 00
Notaries public commissions,	125 00
Allegheny Valley Railroad Company,	35,000 00
Escheats,	1,315 47
Bonus on charters,	2,690 20
Miscellaneous,	1,040 87
Balance in Treasury, September 30, 1880,	1,921,955 94
	$2,457,695 48

Expenditures, October, 1880.

Judiciary,	$4,183 60	
Senate,	838 00	
House,	1,552 14	
Executive Department,	1,283 33	
Attorney General's Department,	1,866 66	
State library,	491 67	
State Department,	1,316 70	
Treasury Department,	666 67	
Auditor General's Department,	2,328 23	
Adjutant General's Department,	924 99	
Internal Affairs Department,	2,258 39	
Common School Department,	3,225 01	
Soldiers' Orphan School Department,	350 00	
Public buildings and grounds,	2,474 45	
Port Warden, Philadelphia,	208 33	
Board of Pardons,	375 00	
Pennsylvania State Agricultural Society,	2,000 00	
Inspectors of coal mines,	5,596 83	
Mercantile appraisers,	212 22	
Second Geological Survey,	5,000 00	
Penitentiaries,	21,010 00	
Charitable institutions,	111,136 05	
Public printing and binding,	8,795 51	
Escheats,	65 77	
Costs in suits against delinquent dealers,	236 28	
Advertising proposals,	530 50	
Sundry advertising,	64 80	
Refunded collateral inheritance tax,	15 00	
Military claims,	283 98	
National Guard of Pennsylvania,	31,895 31	
Soldiers' orphan schools,	51,350 13	
Common schools,	131,346 93	
Pensions,	1,500 00	
Loans redeemed,	18,100 00	
Interest on loans,	519 08	
Miscellaneous,	4,899 70	
Balance in Treasury, October 31, 1880,	2,038,794 22	
		$2,457,695 48

Receipts, November, 1880.

Lands,	$99 42
Tax on corporation stock,	125,722 51
Tax on coal companies,	118,610 49
Tax on gross receipts, (corporations,)	27,112 41
Tax on gross receipts, (notaries public,)	13 11
Tax on gross premiums,	40 56
Tax on loans,	86,989 27
Tax on fertilizers,	90 00
Tax on bank stocks,	2,889 74
Tax on net earnings or income,	6,333 89
State tax on personal property,	19,556 17
Tax on writs, wills, deeds, &c.,	3,467 55
Tax on collateral inheritances,	4,510 58
Tavern licenses,	13,426 00
Retailers licenses,	2,864 80
Liquor licenses,	380 00
Eating-house licenses,	418 00
Brewers licenses,	80 75
Patent medicine licenses,	85 50
Billiard licenses,	229 98
Peddlers licenses,	59 66
Theater licenses,	142 50
Pamphlet laws,	7 41
Penalties,	255 54
Bonus on charters,	5,727 90
Notaries public commissions,	250 00
Fees of office,	3,740 41
Allegheny Valley Railroad Company,	10,000 00
Accrued interest,	1,804 86
Refunded cash,	65 77
Balance in Treasury, October 31, 1880,	2,038,794 22
	$2,473,769 00

Expenditures, November, 1880.

Judiciary,	$4,606 00	
Senate,	601 00	
House,	683 00	
Executive Department,	3,783 33	
Adjutant General's Department,	1,549 96	
State Department,	1,316 62	
Attorney General's Department,	266 66	
Treasury Department,	1,241 65	
Auditor General's Department,	1,524 94	
Internal Affairs Department,	2,263 39	
State Library,	1,691 66	
Common School Department,	1,350 01	
Soldier's Orphan School Department,	662 50	
Public Buildings and Grounds,	375 00	
State Board of Agriculture,	380 00	
Port Warden, Philadelphia,	208 34	
Board of Pardons,	375 00	
Board of Public Charities,	500 00	
Commissioners of Sinking Fund,	300 00	
Inspectors of coal mines,	661 08	
Mercantile appraisers,	164 40	
Costs in suits against deliquent dealers,	6 85	
Second Geological Survey,	10,000 00	
Penitentiaries,	50,231 25	
Riots, 1877,	33 60	
Advertising for proposals,	332 10	
Charitable institutions,	209,106 90	
Counsel fees and commissions,	66 28	
Escheats,	683 66	
National Guard of Pennsylnania,	15,244 61	
Common schools,	328,545 30	
Pensions,	1,312 50	
Loans redeemed,	17,052 00	
Interest on loans,	204 15	
Miscellaneous,	1,398 36	
Balance in Treasury, November 30, 1880,	1,815,046 90	
		$2,473,769 00

Recapitulation, Monthly Receipts and Expenditures.

Receipts.

December, 1879,	$319,509 97	
January, 1880,	674,107 54	
February, 1880,	963,176 89	
March, 1880,	614,736 44	
April, 1880,	432,088 45	
May, 1880,	91,189 35	
June, 1880,	561,060 23	
July, 1880,	1,026,710 12	
August, 1880,	645,817 96	
September, 1880,	421,223 20	
October, 1880,	535,739 54	
November, 1880,	434,974 78	
		$6,720,334 47

Expenditures.

December, 1879,	$344,662 81	
January, 1880,	464,004 86	
February, 1880,	1,113,749 42	
March, 1880,	428,495 00	
April, 1880,	603,515 20	
May, 1880,	145,767 84	
June, 1880,	557,117 94	
July, 1880,	972,811 37	
August, 1880,	649,796 15	
September, 1880,	462,575 54	
October, 1880,	418,901 26	
November, 1880,	658,722 10	
		$6,820,119 49

Valuation of Property of the several Counties.

IV. Statement.

A duplicate record of the valuation of the several counties of the Commonwealth of Pennsylvania, as fixed by the Board of Revenue Commissioners, October 20, 1880, to be and remain as the valuation of the property of the said counties until the next meeting of the Board, as is provided by the acts of Assembly of the 29th day of April, 1844, the 13th day of April, 1864, and the 24th day of May, 1878, creating said Board, and defining the powers and extending the jurisdiction of the same.

COUNTIES.	FOUR MILL TAX.		THREE MILL TAX		ONE PER CENT. TAX		Amount of tax on watches.	Total aggregate amount of tax due the Commonwealth from all the described properties.
	Value of all mortgages, money owing by solvent debtors, whether by promissory note, penal or single bill, bond or judgment, also all articles of agreement and accounts bearing interest, owned or possessed by any person or persons whatever (except notes of hand for work or labor done, and all obligations given to banks for money loaned and bank notes), and all public loans or stocks whatsoever, except those issued by this State or the United States, and all money loaned or invested on interest in any other State, and all other property, capital in the hands of individual citizens of the State.	Tax on same at the rate of four mills on the dollar.	Aggregate value of all property subject to three mill tax for State purposes.	Tax on the same at the rate of three mills on the dollar.	Number and value of pleasure carriages of all descriptions, both of two and four wheels, taxable for State purposes, at the rate of one per cent. on every dollar of the value thereof	Tax on the same at the rate of one per cent on the dollar.		
Adams,	$680,517	$2,722 06	$1,665	$5 00	$96,462	$964 62	$150 00	$3,841 68
Allegheny,	2,632,337	10,529 45	665,278	1,985 93	260,245	2,602 45	3,304 50	18,422 33
Armstrong,	190,065	760 26	242,970	728 91	35,454	354 54	173 50	2,017 21
Beaver,	600,347	2,401 31	9,880	29 63	26,926	269 26	426 00	3,126 20
Bedford,	372,282	1,488 92	15,092	45 27	39,357	393 57	117 50	2,045 26
Berks,	2,522,157	10,103 40	310,894	930 58	235 919	2,359 19	359 75	13,738 12
Blair,	89,064	356 25	18,230	54 75	18,613	186 13	254 00	851 13
Bradford,	193,595	774 38	2,710	8 13	980	9 80	231 75	1,024 06
Bucks,	2,758,339	11,033 32	3,630	10 88	80,940	809 40	497 25	12,350 85
Butler,	311,500	1,246 00	. . .	. . . . .	38,715	387 15	369 21	2,002 36
Cambria,	40,274	161 09	175,422	518 78	. . . . .	. . . . .	109 00	808 67
Cameron,	36,522	146 08	665	1 19	1,015	10 15	58 00	215 42
Carbon,	6,215	24 86	13,165	39 50	10,241	102 41	229 50	396 27
Centre,	226,178	944 50	10,870	33 02	49,993	499 93	129 25	1,606 70
Chester,	5,301,016	21,204 04	132,150	396 45	213,656	2,136 56	1,253 50	24,990 57
Clarion,	538,174	2,152 69	2,600	7 80	30,611	306 11	208 25	2,663 70
Clearfield,	224,894	899 57	17,775	53 32	34,067	340 57	231 50	1,524 96
Clinton,	50,510	202 04	4,440	13 32	13,957	139 57	181 75	536 68
Columbia,	60,325	241 30	7,100	21 30	25,795	257 95	99 75	620 30
Crawford,	972,650	3,890 60	32,395	97 18	19,149	191 49	521 75	4,701 02
Cumberland,	1,153,562	4,614 27	24,650	73 89	96,754	967 54	391 50	6,047 20
Dauphin,	724,514	2,898 04	32,250	96 75	72,171	721 71	252 00	3,968 50
Delaware,	3,199,079	12,796 31	126,355	379 07	79,105	791 05	569 50	14,535 93
Elk,	158,843	635 37	425	1 27	. . . .	. .	124 25	760 89
Erie,	1,682,538	6,730 09	32,045	96 13	2,900	29 00	365 50	7,220 72
Fayette,	398,780	1,595 09	24,330	72 90	37,685	376 85	282 25	2,327 09
Forest,	26,407	105 62	500	1 50	425	4 25	26 50	137 87
Franklin,	958,758	3,834 99	26,050	87 01	96,185	961 85	137 25	5,021 10
Fulton,	58,293	233 15	1,040	3 11	6,782	67 82	17 50	321 50
Greene,	182,986	731 99	2,960	8 87	25,866	258 66	61 25	1,060 77
Huntingdon,	331,967	1,327 79	8,013	24 03	24,665	246 65	134 75	1,733 22
Indiana,	603,267	2,413 00	10,556	31 64	26,385	263 85	105 75	2,814 24
Jefferson,	137,492	547 14	150	45	11,930	119 30	106 25	773 14
Juniata,	65,883	263 52	2,745	8 23	16,393	163 93	34 75	470 43
Lackawanna,	55,413	221 65	10,492	31 48	10,010	100 10	311 25	664 48
Lancaster,	8,474,458	33,897 89	119,745	359 30	393,300	3,933 00	1,207 00	39,397 19
Lawrence,	303,135	1,212 54	11,395	34 18	47,919	479 19	235 75	1,961 66
Lebanon,	1,323,216	5,292 86	13,810	41 43	67,182	671 82	102 25	6,108 36
Lehigh,	2,396,974	9,587 91	45,815	137 45	143,112	1,431 12	513 25	11,669 73

Valuation of Property of the several Counties.

STATEMENT IV—Continued.

COUNTIES.	FOUR MILL TAX.		THREE MILL TAX		ONE PER CENT. TAX		Amount of tax on watches.	Total aggregate amount of tax due the Commonwealth from all the described properties.
	Value of all mortgages, money owing by solvent debtors, whether by promissory note, penal or single bill, book or judgment, and all other evidences of debt, and all money, bonds, stocks, and all other property owned or possessed by any person or persons whatsoever, (except notes or bills for work or labor done, and all obligations given to banks, for money loaned and bank notes,) and all public loans or stocks whatsoever, except those which shall be exempt by law, and all money loaned or invested on interest in any other State, and all other unserved capital in the hands of individual citizens of the State	Tax on same at the rate of four mills on the dollar.	Aggregate value of all property subject to three mill tax for State purposes.	Tax on the same at the rate of three mills on the dollar.	Number and value of pleasure carriages of all descriptions, both of two and four wheels, taxable for State purposes, at the rate of one per cent. on every dollar of the value thereof.	Tax on the same at the rate of one per cent. on the dollar.		
Luzerne,	$200,824	$803 30	$51,423	$154 30	$23,459	$234 59	$774 50	$1,966 69
Lycoming,	134,224	536 90	51,835	155 50	64,262	642 62	334 00	1,669 02
McKean,	174,681	698 70	13,209	39 62	1,831	18 31	495 75	1,252 38
Mercer,	263,911	1,055 64	34,285	102 85	96,300	963 00	442 00	2,563 49
Mifflin,	291,214	1,164 85	4,000	12 00	13,661	136 61	97 75	1,411 21
Monroe,	180,811	722 61	1,537	26 92	7,919	79 19	76 50	905 22
Montgomery,	3,612,295	14,449 19	164,242	492 84	242,795	2,427 95	1,171 00	18,540 98
Montour,	1,628	6 51	62,843	188 53	7,695	76 95	56 00	327 99
Northampton,	2,508,603	10,034 41	85,255	255 76	176,254	1,762 54	659 75	12,712 46
Northumberland	351,157	1,404 65	3,740	11 22	33,109	331 09	256 25	2,003 21
Perry,	179,427	717 69	1,090	3 27	34,283	342 83	52 00	1,115 79
Philadelphia,	44,724,925	178,899 69	5,441,172	16,323 53	558,900	5,589 00	13,502 75	214,314 97
Pike,	21,822	87 19	49,873	149 57	575	5 75	17 50	260 01
Potter,	100,856	403 42	200	60	115	1 15	49 50	454 67
Schuylkill,	67,015	268 06	27,550	82 65	68,641	686 41	596 25	1,633 37
Snyder,	98,704	374 18	. .	. . . . .	32,914	329 14	32 00	735 32
Somerset,	573,346	2,293 42	8,070	24 21	33,981	339 81	75 50	2,732 94
Sullivan,	3,030	12 12	. . . .	1 72	124	1 24	13 50	28 58
Susquehanna,	99,923	399 69	2,455	7 37	1,220	12 20	117 75	537 01
Tioga,	214,197	856 78	5,985	17 96	765	7 65	208 50	1,090 89
Union,	406,019	1,625 09	11,937	35 79	30,777	307 77	83 50	2,052 15
Venango,	609,781	2,439 12	62,845	188 50	30,920	309 20	658 50	3,595 32
Warren,	331,888	1,327 55	22,790	68 37	7,830	78 30	219 75	1,693 97
Washington,	450,574	1,802 30	14,230	42 69	80,304	803 04	307 25	2,955 28
Wayne,	. . . . .	. . . . .	246,905	740 71	2,265	22 65	. . . .	763 36
Westmoreland,	. . . . .	. . . . .	488,343	1,465 02	65,310	653 10	284 50	2,402 61
Wyoming,	116,139	464 55	. .	. .	2,220	22 20	76 00	562 75
York,	2,312,322	9,249 28	69,570	208 71	203,975	2,039 75	300 50	11,798 24
	98,066,842	392,238 23	9,085,661	27,269 84	4,213,258	42,132 58	34,842 96	496,557 48

We, the undersigned Revenue Commissioners of the Commonwealth of Pennsylvania, duly organized, do hereby certify that we have ascertained and determined the fair and just value of the property of the cities and counties of this Commonwealth made taxable by law, and have set forth the same in the foregoing tabular statement, which shall be and remain as the designation and valuation of said property until the next meeting of the Board.

Witness our hands at Harrisburg, this twentieth day of October, A. D. 1880.

WILLIAM P. SCHELL,
Auditor General.
SAMUEL BUTLER,
State Treasurer.
M. S. QUAY,
Secretary Commonwealth.

V. Public Debt.

Statement showing the several public loans of the Commonwealth, when authorized, for what purpose, amount of loans, rates of interest, when reimbursable, dates of maturity, amounts outstanding, and when the interest ceased.

Date of Loan.	Page of pamphlet laws.	For What Purpose Issued.	Amount of Loan.	Rate of interest—per cent.	When Reimbursable.	Date of Maturity.	Amount outstanding.	When Interest Ceased.
April 21, 1821,	222-1821	To defray expenses, &c.,	$1,000,000 00	5	June 1, 1841	June 1, 1841	$630 00	
March 24, 1828,	224-1828	Completion of Pennsylvania canal,	2,000,000 00	5	December 1, 1853	December 1, 1853	1,080 00	August 1, 1867
December 18, 1828,	2-1828	Continuance of Pennsylvania railroad and canal,	800,000 00	5	January 1, 1854	January 1, 1854	2,330 00	August 1, 1863
April 22, 1829,	252-1829	Canal and railroad,	2,200,000 00	5	December 1, 1854	December 1, 1854	5,108 83	August 1, 1867
March 13, 1830,	88-1830	Canal and railroad,	4,000,000 00	5	March 4, 1858	March 4, 1858	1,750 00	August 15, 1867
March 21, 1831,	196-1831	Canal and railroad,	2,483,161 83	5	July 1, 1856	July 1, 1856	10,150 00	August 1, 1867
March 30, 1832,	222-1832	Canal and railroad,	2,348,680 00	5	July 1, 1860	July 1, 1860	66	August 15, 1867
April 13, 1835,	201-1835	Canal and railroad,	1,959,600 00	5	July 1, 1865	July 1, 1865	1,500 00	September 30, 1867
January 26, 1839,	8-1839	Interest and internal improvements,	1,200,000 00	5	July 1, 1859	July 1, 1859	1,245 64	August 15, 1867
March 27, 1839,	660-1839	Pay maturing loans,	470,000 00	5	July 1, 1868	July 1, 1868	62 00	July 1, 1868
June 27, 1839,	517-1839	Pay temporary loans,	1,150,000 00	5	June 27, 1864	June 27, 1864	100 00	September 30, 1867
July 19, 1839,	634-1839	Canal and railroad,	2,054,000 00	5	July 1, 1868	July 1, 1868	4,600 00	July 1, 1868
January 23, 1840,	29-1840	Interest and temporary loan,	870,000 00	5	January 1, 1865	Jannary 1, 1865	80 00	September 30, 1867
April 3, 1840,	716-1840	For resumption of specie payment,	927,010 00	5	August 1, 1864	1865	3,553 00	September 30, 1867
June 11, 1840,	648-1840	Improvement of State and interest,	1,937,362 15	5	July 1, 1870	July 1, 1870	1,000·10	October 30, 1872
May 5, 1841,	447-1840	Regulating banks, &c.,	575,737 50	5	At expiration of charters.		506 03	August 15, 1867
May 4, 1841,	.....	Relief loan,	.....	...	July 1, 1870	July 1, 1870	96,160 00	July 1, 1870
July 27, 1842,	.....	Interest certificates,	.....	6	.....	.....	4,158 15	
March 7, 1843,	375-1843	Interest certificates,	.....	6	August 1, 1846	August 1, 1846	4,312 43	
May 31, 1844,	.....	Interest certificates,	.....	5	.....	.....	4,567 96	
April 29, 1844,	502-1844	Pennsylvania canal and railroad,	60,643 72	5	March 1, 1849	March 1, 1849	18 50	
April 16, 1845,	513-1845	Expenses, repairs of canals, &c.,	4,476,572 09	5	August 1, 1855	August 1, 1855	3,054 26	August 1, 1867
April 2, 1852, registered,	243-1852	North Branch canal,	830,000 00	5	July 1, 1882	July 1, 1882	59,000 00	
April 2, 1852, coupon,	243-1852	North Branch canal,		5	July 1, 1882	July 1, 1882	336,000 00	
April 2, 1852, registered,	243-1852	North Branch canal,		4½	July 1, 1882	July 1, 1882	5,000 00	
April 2, 1852, coupon,	243-1852	North Branch canal,		4½	July 1, 1882	July 1, 1882	82,000 00	
May 4, 1852,	559-1852	Pay matured loans,	5,000,000 00	5	August 1, 1877	August 1, 1877	15,000 00	August 1, 1877
May 15, 1861,	749-1861	Arming the State,	3,000,000 00	6	August 1, 1871	August 1, 1871	2,000 00	November 15, 1871

PUBLIC DEBT—Continued.

DATE OF LOAN.	Page of pamphlet laws.	For What Purpose Issued.	Amount of Loan.	Rate of interest—per cent.	When Reimbursable.	Date of Maturity.	Amount outstanding.	When Interest Ceased.
February 2, 1867, 10x15 registered,	25-1867	To redeem overdue loans, . . .		5	February 1, 1877	February 1, 1882	9[illegible],000 00	
February 2, 1867, 10x15 registered,	25-1867	To redeem overdue loans, . . .		6	February 1, 1877	February 1, 1882	326,200 00	
February 2, 1867, 15x25 registered,	25-1867	To redeem overdue loans, . . .	23,000,000 00	5	February 1, 1882	February 1, 1892	723,950 00	
February 2, 1867, 15x25 registered,	25-1867	To redeem overdue loans, . . .		6	February 1, 1882	February 1, 1892	9,251,850 00	
February 2, 1867, 15x26 reg. coupon	25-1867	To redeem overdue loans, . . .		6	February 1, 1882	February 1, 1892	20,000 00	
March 20, 1877, ...	5-1877	To redeem maturing loans,	8,000,000 00	5	February 1, 1892	February 1, 1902	8,0 0,000 00	
April 1, 1879, ...	15-1879	Redemption of maturing loans,	2,000,000 00	4	August 1, 1894	August 1, 1904	2,000,000 00	
Interest certificates unclaimed, ...							4,448 38	
Domestic creditors' certificates, ...							25 00	
							$21,061,840 99	
To the above sum may be added the following items:								
Outstanding scrip issued to sufferers in Chambersburg, under act of May 27, 1871, ...							148 66	
Registered bond issued by the Commonwealth to the Agricultural College land scrip fund of Pennsylvania, payable after fifty years from February 1, 1872, with semi-annual interest at six per cent., under the act of April 3, 1872, P. L., p. 40, ...							500,000 00	
Total amount of State debt, ...							$21,561,989 65	

VI. Interest Certificates.

The amount of certificates issued to holders of the public loans for inter-
d.

486 92

For full statement, see Auditor General's Report of 1878, page 164.

VII. Relief Notes.

Relief notes of the Bank of Middletown to the amount of three dollars of the new issue, and of the Manufacturers' and Mechanics' Bank to the amount of two dollars, in all five dollars, were redeemed during the year 1880, leaving outstanding on the 1st of December, 1880, old issues,	$40,810 00	
New issues,	55,350 00	
Total outstanding,		$96,160 00

For full statement, see Auditor General's Report of 1878, page 266.

VIII. Domestic Creditors.

Amount of outstanding scrip on 1st of December, 1880, . $25 00

For full statement, see Auditor General's Report of 1878, page 168.

IX. Statement

Showing the amount of stock held by the Commonwealth in sundry corporations on the 1st day of December, 1880.

CANAL AND NAVIGATION COMPANIES.	No. of shares.	Par value.	Amount	
Delaware and Schuylkill canal,	1,500	$50	$75,000	00
Bristol Steam Tow Boat Company,	320	25	8,000	00
Bald Eagle and Spring Creek Navigation Company,	.....	50	250,307	47
Tioga Navigation Company, (now railroad,)	.....	.....	81,647	15
RAILROAD COMPANY.				
Franklin Railroad Company,	2,000	50	100,000	
TURNPIKE COMPANY.				
Harrisburg, Carlisle and Chambersburg,	1,550	50	77,500	00
BRIDGE COMPANIES.				
Tunkhannock Bridge Company,	.....	.....	5,000	00
Williamsport Bridge Company,	.....	.....	4,000	00
Total value,	.....	.....	$601,454	62

X. Statement

Showing the amount of bonds and mortgages due to the Commonwealth.

The Commonwealth hold five bonds of the Pennsylvania Railroad Company, dated 31st July, 1857, (given in payment of public works, under the act of 1857, P. L. 519,) bearing five per centum interest, to wit:

No. 33, payable 31st July, 1890,	$1,000,000 00
No. 34, payable 31st July, 1891,	1,000,000 00
No. 35, payable 31st July, 1892,	1,000,000 00
No. 36, payable 31st July, 1893,	1,000,000 00
No. 37, payable 31st July, 1894,	300,000 00
Total amount,	$4,300,000 00

By the act of 1861, (P. L. 88,) a contract was authorized with the Pennsylvania Railroad Company, for the payment of $460,000, semi-annually, in commutation of the tonnage tax, until the year 1890, "at which time the entire balance of the principal and interest shall be paid in full."

The Commonwealth holds thirty bonds of the Allegheny Valley Railroad Company, bearing date on the 1st April, 1869, for $100,000 each, payable on the 1st January of each year, at five per centum interest, per annum, payable semi-annually, from and after the 1st January, 1872. These bonds are numbered from 6 to 35 inclusive.

The original thirty-five bonds, for $100,000 each, were issued to the Commonwealth by the Allegheny Valley railroad, under the act of 1869, (P. L. 730.) Nos. 1, 2, 3, 4, and 5, have been paid with interest on all the bonds, up to 1st July, 1879, and $75,000 have been on the interest account since that date, up to the end of the fiscal year, 30th November, 1880.

These bonds were delivered to the Commonwealth in exchange for the bonds of the Philadelphia and Erie Railroad Company, which were given to the Commonwealth under the act of 1858, (P. L. 414,) for the sale of the State canals.

For full statement of the bonded indebtedness due the Commonwealth, see Auditor General's Report for 1878, page 276.

Mortgages held by the Commonwealth on the Real Estate of the several Normal Schools.

These mortgages were executed and delivered to the Commonwealth to secure certain appropriations made to them by the Legislature, from year to year.

They contain the following conditions, viz.:

"That the said normal school shall expend said moneys solely for the payment of debts now due by it, or in enlarging its grounds, making permanent improvement on its property, or increasing its means of instruction, as prescribed by said commission, and that the said normal school shall, upon receiving said moneys, execute to said Commonwealth a mortgage for said sum ——— of and upon it, all the real estate owned or held by it, with the condition that if said school shall fail or omit to keep paid or satisfied for the space of one year any interest now or hereafter becoming due upon any mortgage or judgment liens prior to that of the Commonwealth, that the mortgage given to said Commonwealth is to be and become due and payable upon such default, and also reserving to the Commonwealth the right to enforce the payment of said mortgage."

The appended list is not given because the mortgages are considered of any value, (for it can hardly be supposed that the Commonwealth will ever enforce the collection of the mortgages,) but simply as a matter of public information.

FIRST DISTRICT, WEST CHESTER.

No. 1, dated 27th August, 1873, ...	$10,000	
No. 2, dated 19th December, 1874, ...	10,000	
No. 3, dated 26th July, 1878, ...	10,000	
No. 4, dated 5th May, 1879, ...	10,000	
	———	$40,000

Bonds and Mortgages due the Commonwealth.

SECOND DISTRICT, MILLERSVILLE.

No. 1, dated 21st November, 1874,	$15,000	
No. 2, dated 29th May, 1878,	10,000	
No. 3, dated 19th December, 1879,	10,000	
		$35,000

THIRD DISTRICT, KUTZTOWN.

No. 1, dated 21st August, 1873,	$10,000	
No. 2, dated 23d November, 1874,	10,000	
No. 3, dated 4th February, 1878,	10,000	
		30,000

FIFTH DISTRICT, MANSFIELD.

No. 1, dated 31st July, 1873,	$10,000	
Dated 7th November, 1873,	10,000	
No. 2, dated 23d November, 1874,	5,000	
No. 3, dated 7th November, 1877,	20,000	
No. 4, dated 19th December, 1879,	10,000	
		55,000

SIXTH DISTRICT, BLOOMSBURG.

No. 1, dated 27th September, 1873,	$10,000	
No. 2, dated 23d November, 1874,	5,000	
No. 3, dated 14th July, 1876,	30,000	
No. 4, dated 2d November, 1877,	15,000	
No. 5, dated 30th July, 1879,	10,000	
		70,000

SEVENTH DISTRICT, SHIPPENSBURG.

No. 1, dated 19th November, 1874,	$5,000	
No. 2, dated 27th October, 1877,	30,000	
No. 3, dated 24th October, 1879,	10,000	
		45,000

EIGHTH DISTRICT, LOCK HAVEN.

No. 1, dated 9th March, 1878,		10,000

NINTH DISTRICT, INDIANA.

No. 1, dated 12th February, 1878,	$35,000	
No. 2, dated 26th April, 1880,	10,000	
		45,000

TENTH DISTRICT, CALIFORNIA.

No. 1, dated 25th November, 1874,	$5,000	
No. 2, dated 1st December, 1877,	25,000	
No. 3, dated 29th June, 1880,	10,000	
		40,000

TWELFTH DISTRICT, EDINBORO'.

No. 1, dated 23d August, 1873,	$10,000	
No. 2, dated 21st November, 1874,	5,000	
No. 3, dated 10th January, 1878,	10,000	
No. 4, dated 21st October, 1879,	10,000	
		35,000
Total amount,		$405,000

XI. Public Debt.

Statement showing the Indebtedness of the Commonweath of Pennsylvania on the 1st day of December, 1880.

Funded debt:		
Four and one half per cent. gold loan,	$87,000 00	
Five per cent. gold loan, ...	395,000 00	
		$482,000 00
Five per cent. currency loan, ...	$8,814,350 00	
Six per cent. currency loan, ...	8,343,600 00	
Six per cent. agricultural college land scrip bond, ...	500,000 00	
Four per cent. loan of 1879, ...	2,000,000 00	
		20,657,950 00
Total interest bearing debt, ...		$21,139,950 00
Unfunded debt, and debt upon which interest has ceased:		
Relief notes in circulation, ...	$96,160 00	
Interest certificates unclaimed, . . .	4,448 38	
Interest certificates outstanding, . .	13,038 54	
Six per cent. Chambersburg certificates unclaimed, ...	148 66	
Domestic creditor, ...	25 00	
Five per cent. bonds upon which interest has ceased, ...	51,769 07	
Six per cent bonds upon which interest has ceased, ...	256,450 00	
Debt bearing no interest, ...		422,039 65
Public debt, December 1, 1880, ...		$21,561,989 65
Public debt as it stood December 1, 1878, ...		$22,190,668 86
Amount of debt redeemed at the State Treasury during the fiscal year ending November 30, 1880:		
Five per cent. loan redeemed, . . .	$10,974 21	
Six per cent. loan redeemed, ...	617,700 00	
Relief notes, ...	5 00	
Total debt redeemed, ...		628,679 21
Public debt, December 1, 1880, ...		$21,561,989 65

XII. Appendix.

PART I.

A. Sale of Turnpike Stocks.

Statement showing the sale of turnpike stocks, owned by the Commonwealth, sold 24th February, 1880, in pursuance of the act of 12th June, 1878.

Number of shares sold.	Name of Company.	Purchasers.	Sale per share.	Total sale.
3,823	Stoystown and Greensburg,	N. M. Marker,	$0 06	$229 38
640	Downingtown, Ephrata and Harrisburg,	E. J. Hunsinger,	01	6 40
300	Cayuga and Susquehanna,	James Gardiner,	00½	1 50
300	Perkiomen and Reading,	J. Y. Yocum,	6 00	1,800 00
312	Gap and Newport,	E. J. Huntzinger,	00½	1 56
2,725	Susquehanna and Waterford,	E. J. Huntzinger,	00¼	6 81
300	Susqehanna and Tioga,	James Gardiner,	00¼	75
516	Bridgewater and Wilkes-Barre,	James Gardiner,	00¼	1 29
967	Pittsburgh and New Alexandria,	E. J. Huntsinger,	00¼	2 42
73	New Alexandria and Conemaugh,	George Bonbright,	00½	36
502	Butler and Mercer,	J. W. Ludwig,		1 10
617	Mercer and Meadville,	E. J. McCune,	00¼	1 54
160	Bethany and Dingman's Choice,	James Gardiner,	00¼	40
360	Mount Pleasant and Somerset,	A. McFarland,	03	10 80
717	Millerstown and Lewistown,	E. J. Hunsinger,	00¼	1 79
50	Phila', Brandywine and New London,	James Gardiner,	01	50
1,610	Millersburg and Smethport,	J. L. Lawson,		5 50
240	Mount Pleasant and Pittsburgh,	J. L. Lawson,		2 25
200	Abington and Waterford,	J. C. Smith,	01	2 00
280	Warren and Ridgway,	J. C. Smith,	00½	1 40
360	Somerset and Conemaugh,	James Gardiner,	00¼	90
5	Carbondale and Lackawanna,	J. W. Ludwig,	10	50
320	Somerset and Cumberland,	J. L. Lawson,		1 75
160	Ligonier and Johnstown,	George Bonbright,	19	30 40
40	Warren and New York State Line,	E. J. Hunsinger,	02	80
96	Titusville and Union Mills,	James Gardiner,	00¼	24
80	Browningtown, Harrisville and Franklin	James Gardiner,	00¼	20
112	Armstrong and Clearfield,	E. J. Huntzinger,	04	4 48
160	Warren and Franklin,	T. W. Ludwig,	00½	80
80	Sugar Grove and Union,	J. C. Smith,	01	80
200	Snow Shoe and Parkersville,	James Gardiner,	00¼	50
160	Luthersburg and Punxsutawney,	J. C. Smith,	00¼	40
200	Butler and Freeport,	J. C. Smith,	03	6 00
	Amounting in the aggregate to the sum of			$2,127 02
	The expenses of the sale were as follows:			
	Auditor General's expenses,		$22 50	
	M. Thomas & Sons, auctioneers,		121 35	
	Advertising,		177 35	
				321 20
	Net amount of sale,			$1,805 82

B. STATEMENT

Showing the amounts of State taxes collected from corporations under the several revenue laws from 1869 to 1880, inclusive.

	Under Act of 1868.						Under Act of 1874.			Under Act of 1877.		Under Act of 1879.
	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.
Tax on corparotion stock,	$1,037,172 00	$1,241,278 24	$1,269,550 53	$1,308,025 25	$1,415,627 31	$1,399,085 40	$2,135,587 45	$2,148,252 46	$2,086,309 14	$1,364,256 83	$1,066,684 02	$1,351,868 37
Tax on loans,	340,816 19	348,569 67	564,809 10	492,407 28	688,332 93	418,381 66	176,453 61	106,786 47	166,131 02	85,662 51	150,315 56	$300,453 58
Net earnings or income,	310,895 38	396,193 92	399,445 05	348,048 80	446,286 20	59,207 41	65,050,28	49,212 52	45,625 61	39,149 89	31,800 10	51,403 23
Gross receipts,	373,420 71	392,809 79	437,804 49	457,531 19	797,759 42	81,887 29	124,214 37	2,665 80	74,405 25	547,638 61	565,632 29	656,025 94
Tax on tonnage,	293,901 42	401,493 58	471,749 34	502,875 34	385,370 94	130,931 35	21,513 47	159 76	1,529 59	404 23		
Tax on coal,	150,577 50	251,193 22	163,760 02	299,354 24	336,353 91	162,695 84	521,729 47	521,005 72	482,845 01	530,186 46	644,992 27	811,139 16
Bank stock,	187,162 59	284,922 49	273,938 26	265,053 17	288,148 00	305,098 33	285,671 92	202,747 62	394,277 89	251,190 58	310,064 89	339,559 87
Gross premiums,	.....	.....	.....	.....	.....	.....	.....	.....	9,631 02	36,408 26	41,830 89	36,861 29
Tax on foreign insurance compan's	.....	.....	.....	.....	.....	.....	.....	.....	.....	221,230 17	199,726 34	196,743 21

The item of tax on net earnings or income includes the tax on private bankers and brokers, which may be safely estimated at the sum of $40,000 per annum.

This tax was imposed by the act of 1868, and in 1869 it amounted to the sum of $310,895 38, and it was increased in 1873 to the sum of $446,286 20.

In that year so much of the act of 1868 "as imposes a tax upon net earnings or income of incorporated companies liable to the tax on capital stock, under the fourth section of said act, be and the same is hereby repealed, said repeal to take effect from and after 1st day of November, 1872."

In consequence of this repeal the tax decreased to $65,050 28 in 1875, and to $31,800 10 in 1779.

The act of 1874 imposed a tax of six mills on the appraised value of capital stock, or nine tenths of a mill for each one per cent. of dividend, in case of dividends, on the capital stock of transportation companies. As this was almost double the usual tax, it explains the large amounts collected from capital stock for the years 1875, 1876, and 1877, while that law was in force.

In 1879, under the decision of this Department, which was affirmed by the Attorney General, taxing the salaries of private bankers and brokers, the tax increased to the sum of $51,403 23.

The taxes for 1874, 1877, and 1879 were collected partly under the old law and partly under the new.

C. STATEMENT

Showing the amounts of State personal property tax collected from 1869 to 1880, inclusive; also, the amounts of the tax on the bonded indebtedness of corporations, during the same periods, under the several corporation tax laws.

	Under Act of 1868.						Under Act of 1874.			Under Act of 1877.		Under Act of 1879.
	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.
Tax on personal property,	$454,873 10	$702,165 04	$499,862 24	$561,316 12	$541,607 91	$545,523 24	$545,523 24	$531,339 76	$409,394 78	$413,117 64	$379,319 45	$423,676 88
Tax on bonded indebtedness of corporations,	240,816 19	348,569 67	564,809 10	492,407 28	688,332 93	418,381 66	176,453 61	106,786 47	166,131 02	85,662 51	150,315 56	300,453 58

The tax on personal property, above mentioned, (which includes moneys at interest owing by individuals,) is collected by county treasurers.

The tax on the bonded indebtedness of corporations, above mentioned, (which includes the tax on municipal corporations,) is collected by the State Treasurer. This municipal tax may be estimated at $100,000 per annum.

So much of the act of 1868, as imposed the duty on the companies of collecting this corporation tax for the Commonwealth, was repealed by the act of 1874; and, as a consequence very little, if any, corporate tax was collected after 1874, when it amounted to the sum of $418,381 66. In the year 1875 it decreased to $176,453 61, and to the sum of $85,662 51 in 1878, which sum may be considered as having been exclusively derived from municipal taxation.

The duty of collecting this tax for the Commonwealth, was again imposed upon corporations by the act of 1879, and the result will be as follows, viz:

Taxes collected for 1879,	$35,227 30
Additional taxes settled for 1879,	356,874 78
	$392,102 08

It is confidently believed that over $600,000 will be collected per annum from this source.

D. STATEMENT

Showing list of claims settled by the Auditor General and State Treasurer, but remaining unpaid for want of appropriation.

John A. Marshall, for services as deputy escheator, and attorney for the Commonwealth, in the matter of the escheated estates of J. H. Cazenove, Nephew & Co., Bird, Savage & Bird, and Barrett & Servante,	$1,500 00
J. A. Reed, for services as counsel for the Commonwealth, in the matter of the escheated estate of Robert C. Haines,	30 00
B. W. Lacy, for sheriff's, prothonotary's, and jurors fees and costs, in the matter of the escheated estate of Charles H. Ratcliffe,	118 00
George R. Snowden, for sheriff's, prothonotary's, and jurors fees and costs, in the matter of the escheated estate of Thomas Hunt,	276 46
Frank R. Schell, for sheriff's, prothonotary's, and jurors fees and costs, in the matter of the escheated estate of Ann Loughry,	665 00
M. B. Chamberlain, for services as keeper of the marine hospital at Erie, from May 8, 1878, to October 16, 1879,	1,052 00
Samuel A. Garrett and Charles W. Wells, for services in discovering and prosecuting delinquent corporations,	358 80
John W. Bickel, for services as counsel for the Commonwealth, in the matter of the escheated estate of Robert C. Haines,	200 00
Robert T. Graves, for services as Sergeant-at-arms of the Senate, in serving writs of election on the sheriffs of the counties of Columbia, Lycoming, Montour, and Sullivan, for election of a Senator to fill the vacancy occasioned by the death of Hon. George D. Jackson,	130 00
W. R. Hartshorne, for repairs and improvements to the Public Buildings and Grounds, in excess of the amount appropriated therefor for the year ending May 31, 1880. See bills set forth below, for which certificates of indebtedness have been issued to the several parties:	
D. W. Cox,	$358 00
Robert Scott,	433 59
A. Foltz,	35 56
H. A. W. Walkemyer,	16 80
John Froehlich,	20 00
Joseph Kift,	56 50
T. A. Woods,	32 90
R. T. Hazzard,	102 50

Claims Settled, but remaining Unpaid.

James McCleaster,	$70 25		
J. R. Eby & Sons,	17 40		
E. G. Painter,	32 00		
Joseph Schmidt, for assignee of John Kepple,	56 97		
John Loban,	484 45		
Susan Owens,	60 00		
I. F. Stroh,	88 50		
John Loban, (assigned to First National Bank, Harrisburg,)	1,127 00		
S. Boyd Martin,	129 77		
Henry Gilbert & Son,	31 28		
Jacob Reel & Co.,	119 29		
Baker & Horner,	22 20		
William Bellman,	130 00		
John B. Simon,	13 08		
James McClellan,	156 75		
Fager & Maeyer,	122 82		
W. F. Bay & Bro.,	33 75		
Kelker & Sons,	5 70		
Harrisburg Fire-Brick Works,	10 00		
F. A. Boehmer,	522 29		
Total,		4,289 35	
Diller Luther, for balance of salary as general agent of Board of Public Charities, for year ending May 31, 1880,		1,000 00	
Diller Luther, for balance of salary as general agent of Board of Public Charities, for year ending May 31, 1881,		1,000 00	
Robert T. Graves, for services as sergeant-at-arms of the Senate, in serving writs of election for the election of a Senator to fill the vacancy occasioned by the death of Hon. William Elliott,		63 50	
William Bellman, for winding and oiling the clock on the dome of the Capitol, from July 1, 1879, to November 19, 1880,		138 65	
			$10,821 76

SYNOPSIS.

Escheats,	$2,789 46
Keeper of Marine Hospital, Erie,	1,052 00
Discovering and prosecuting delinquent corporations,	358 80
Serving writs of election to fill vacancies,	193 50
Repairs and improvements to Public Buildings and Grounds,	4,289 35

Balance of salary of General Agent of Board of Public Charities, ...	2,000 00	
Winding and oiling clock on dome of Capitol,	138 65	
		$10,821 76
County officers, as per report of 1879, pages 300, 301, . .		376 83
County officers, as per report of 1880, ...		283 65
Total, ...		$11,482 24

E. STATEMENT

Of certain acts of Assembly pertaining to the Auditor General's Department.

Board of Public Buildings and Grounds, 1869, (P. L. 40, section 27.)
Board of Public Accounts, P. D., 1185.
Board of Military, act 1873, (P. L., 73.)
Board of Revenue Commissioners, act 1878, (P. L., 126.)
Board of Sinking Fund Commissioners, act 1858, (P. L., 468.)
Do. do. do. do. act 1874, (P. L., 127.)
Do. do. do. do. act 1876, (P. L., 3.)
Fees in Auditor General's office, P. D., 669.
Oaths, Auditor General authorized to administer, on the business of the office, P. D., 1185.

F. CORPORATION DESK.

I. Acts under which corporations are now subject to taxation.

BONUS—TAX ON CHARTERS.—Act of April 29, 1874, section 44, P. L., 107; act of May 1, 1868, section 15, P. L., 113.

CAPITAL STOCK TAX.—Act of June 7, 1879, section 4, P. L., 114. (*Vide* act 20th March, 1877, P. L., 7; act 24th April, 1874, P. L., 70; act of May 1, 1868, P. L., 109; act of 12th April, 1859, P. L., 529; act of 29th April, 1844, P. L., 498; act 3d March, 1843, P. L., 121; act of 11th June, 1840, P. L., 612; and act 25th March, 1831, P. L., 206.)

TAX ON COAL COMPANIES.—Act of June 7, 1879, section 9, P. L., 117. (*Vide* act 24th April, 1874, P. L., 71; act of May 1, 1868, P. L., 111.)

TAX ON GROSS RECEIPTS OF CORPORATIONS.—Act of June, 7, 1879, section 7, P. L., 116. (*Vide* act of March 20, 1877, P. L., 8; act of May 1, 1868, P. L., 111.)

TAX ON GROSS PREMIUMS OF INSURANCE COMPANIES.—Act of June 7, 1879, section 8, P. L., 117. (*Vide* act of 20th March, 1877, P. L., 10.)

TAX ON NET EARNINGS OR INCOME.—Act of June 7, 1879, section 10, P. L., 118. (*Vide* act of May 1, 1868, P. L., 110; and act 30th April, 1864, P. L., 218.)

TAX ON FOREIGN CORPORATIONS FOR OFFICE LICENSE.—Act of June 7, 1879, section 16, P. L., 120.

TAX ON CORPORATION LOANS.—Act of June 7, 1879, section 17, P. L., 120.

Corporations are required by law to make the following reports to the Auditor General's office:

1. REGISTRY.—Act of June 7, 1879, section 1, requires registry before going into business. (Penalty for failure to register, $500.)
2. REPORT OF CAPITAL STOCK AND DIVIDENDS.—Act of June 7, 1879, section 2, requires reports of capital stock and dividends to be made annually, in the months of November or December. (Penalty for failure to so report, ten per cent. of amount of taxes due from company, in addition to tax.)
3. REPORT OF GROSS RECEIPTS OF CORPORATIONS.—Act of June 7, 1879, section 7, requires reports of gross receipts of corporations to be made semi-annually, in January and July of each year. (Penalty for failure to so report, within thirty days after January or July, ten per cent. of amount of tax, in addition to tax.)
4. REPORT OF GROSS PREMIUMS OF INSURANCE COMPANIES.—Act of June 7, 1879, section 8, requires reports of gross premiums of insurance companies to be made semi-annually, in January and July of each year. (Penalty for failure to so report, ten per cent. of amount of tax, in addition to tax.)
5. REPORT OF COAL COMPANIES OF COAL.—Act of June 7, 1879, section 9, requires reports of coal mined, purchased, &c., to be made semi-annually, in January and July of each year. (Penalty for failure to so report, ten per cent. of amount of tax, in addition to tax.)
6. REPORT OF NET EARNINGS OR INCOME.—Act of June 7, 1879, section 10, requires reports of net earnings or income to be made annually, in November or December. (Penalty for failure to so report, ten per cent. of amount of tax, in addition to tax.)
7. FOREIGN CORPORATIONS FOR OFFICE LICENSE.—Act of June 7, 1879, requires foreign corporations, before opening an office in this State, to obtain from the Auditor General an office license, and default in this subjects such corporation to a penalty of fifty per cent. of amount of license fee.
8. The Auditor General requires all corporations to report loans and bonded indebtedness for taxation annually, in the month of January.

II. Questions affecting the taxation of corporations decided by the courts during the year.

In the cases of the appeals of the Big Black Creek Improvement Company, and the Union Improvement Company from settlements made against them as coal companies, for tax on coal mined, &c., the court of common pleas of Dauphin county decided that the above named companies had been properly taxed by this Department, and, on appeal to the Supreme Court, this opinion was affirmed.

Decisions of the courts thereon.

These companies claimed exemption from taxation on the ground that they did not possess the "corporate right and privilege to mine, purchase, and sell coal." The courts held that the companies had extensive coal interests, and that it was the meaning of the tax act to include such companies.

In the case of the appeal of the Pennsylvania Railroad Company from the settlement of taxes for the year 1877, on its capital stock, on the ground that the taxes should have been settled on the basis of the act of 1877. The common pleas of Dauphin county held that the act of April 24, 1874, was in force until the 20th of March, 1877, and afterwards the later act, and that the settlement made for the year 1877, at the rate imposed by the act of 1874 to March 20, 1877, and after that date under the act of 1877, was right. On appeal from this judgment, the Supreme Court affirmed the decision of the court below, in the following language: "All taxes accrued or accruing up to the 20th March, 1877, were to be imposed and collected under the act of 1874, but all accruing after the act of 1877, should be subject to its provisions."

In the appeal of the Pennsylvania Steel Company from the settlement of the Auditor General, it was held by the court of common pleas of Dauphin county, and on appeal affirmed by the Supreme Court, that when a company declares a stock dividend "that for the purposes of taxation it must be rated at its *par* value."

In the appeal of the Pottsville Water Company from the settlement of the Auditor General, the company claimed exemption from taxation under a clause of exemption in its act of incorporation. The act of incorporation declared that "the stock in said company shall be exempt from all taxation whatsoever." As acts of incorporation are held to be contracts between the State and the stockholders, the court of common pleas held the above clause exempted this company from taxation on its stock, and the Supreme Court affirmed the judgment.

The appeal of the Pennsylvania Railroad Company from the settlement

made against it for tax on capital stock, for the year 1879, raised the question as to what time the value of the stock was to be ascertained for the purposes of taxation. The Auditor General's Department held that the actual value of the capital stock as it existed between the 1st and the 15th of November, not less, however, than the average price which the stock sold for during the year, was the true value for the purposes of taxation under the tax act, and so settled an account against this company. From this the company appealed and claimed that the average prices for which the stock sold during the year was the valuation upon which it should have been taxed. The court of common pleas and the Supreme Court both decided against the company. The opinion of the Supreme Court says: "That if the stock of the company is lower when the appraisement is made in November than it was during the previous year, it shall be appraised at not less than the average selling price for the year, on the other hand, if it is higher in November, it may be appraised at its increased value."

G. COUNTY DESK.

I. Statement of amounts due county officials on final settlement of their accounts, which have not been refunded for want of a proper appropriation.

Amount of balances reported in 1879, (Report, pp. 300, 301,		$376 83	
Additional balances:			
1879.	James Cleaver, late Register and Recorder Bedford county,	269 63	
1880.	J. L. Lee, late Register Lackawanna county,	9 55	
"	W. N. Monies, late Treasurer Lackawanna county,	1 00	
"	A. P. Barber, late Prothonotary Luzerne county,	3 47	
			$660 48

II. Statement of amounts paid mercantile appraisers for mileage during year 1880.

Adams county.		Cambria,	18 00
Allegheny,	$120 00	Cameron,	3 36
Armstrong,	42 00	Carbon,	40 38
Beaver,	18 00	Centre,	35 22
Bedford,	21 24	Chester,	66 00
Berks,	107 40	Clarion,	28 20
Blair,	19 20	Clearfield,	21 84
Bradford,	30 00	Clinton,	40 32
Bucks,	73 14	Columbia,	24 00
Butler,	30 00	Crawford,	78 00

Costs paid in Suits against Delinquent Dealers.

Cumberland,	$73 50	Montgomery,	$60 00
Dauphin,	47 10	Montour.	
Delaware,	51 00	Northampton,	56 40
Elk,	9 72	Northumberland,	36 24
Erie,	48 00	Perry,	15 60
Fayette,	48 00	Philadelphia,	456 78
Forest,	14 58	Pike,	11 58
Franklin.		Potter,	29 76
Fulton,	11 40	Schuylkill,	67 20
Greene,	23 52	Snyder,	6 36
Huntingdon,	30 00	Somerset,	17 10
Indiana,	33 12	Sullivan,	9 30
Jefferson,	13 50	Susquehanna,	25 20
Juniata,	11 52	Tioga,	30 00
Lackawanna,	22 50	Union,	4 86
Lancaster,	78 00	Venango,	32 40
Lawrence,	13 50	Warren,	19 26
Lebanon,	42 00	Washington,	30 00
Lehigh.		Wayne,	43 32
Luzerne,	57 18	Westmoreland,	49 92
Lycoming,	39 00	Wyoming,	12 84
McKean,	36 00	York,	53 16
Mercer,	24 00	Scranton City,	18 00
Mifflin,	10 56		
Monroe.		Total,	$2,639 28

III. Statement showing the amount of costs paid in suits against delinquent dealers, during the fiscal year ending November 30, 1880.

1879, December,	$2,066 73	
1880, January,	1,653 22	
February,	213 40	
March,	1 05	
April,	112 75	
May,	14 93	
June,	82 27	
July,	66 86	
August,	545 24	
September,	298 34	
October,	236 28	
November,		
Total,		*$5,291 07

* This amount does not include the Recorder's costs in Philadelphia, for 1880. These costs were, in 1879, $25,573 78 net.

IV. Statement showing the amounts paid for advertising in connection with the collection of mercantile, tavern, &c., licenses, during the year 1880.

Adams county,	$100 00	Lawrence,	$120 00
Allegheny,	8,430 00	Lebanon,	448 20
Armstrong,	275 00	Lehigh,	492 00
Beaver,	185 00	Luzerne,	—
Bedford,	148 80	Lycoming,	412 50
Berks,	916 00	McKean,	671 20
Blair,	290 00	Mercer,	383 00
Bradford,	488 64	Mifflin,	84 00
Bucks,	476 70	Monroe,	104 50
Butler,	350 00	Montgomery,	546 70
Cambria,	140 00	Montour,	38 24
Cameron,	65 00	Northampton,	565 75
Carbon,	246 75	Northumberland,	430 00
Centre,	143 50	Perry,	75 93
Chester,	509 88	Philadelphia,	65,174 40
Clarion,	250 00	Pike,	28 00
Clearfield,	—	Potter,	44 00
Clinton,	102 00	Schuylkill,	1,914 90
Columbia,	—	Snyder,	103 00
Crawford,	523 50	Somerset,	85 00
Cumberland,	622 40	Sullivan,	25 40
Dauphin,	4,441 60	Susquehanna,	105 00
Delaware,	555 56	Tioga,	96 00
Elk,	127 50	Union,	105 00
Erie,	477 00	Venango,	393 00
Fayette,	325 00	Warren,	200 00
Forest,	32 25	Washington,	291 84
Franklin,	472 75	Wayne,	141 40
Fulton,	40 00	Westmoreland,	325 50
Greene,	84 00	Wyoming,	—
Huntingdon,	114 40	York,	363 75
Indiana,	121 25	Scranton city,	448 50
Jefferson,	130 00		
Juniata,	62 88	Total,	$97,026 32
Lackawanna,	342 00		
Lancaster,	1,220 25		

V. Statement showing the principal acts of Assembly under which the revenues derived from counties and county officers are assessed and collected.

RETAILERS' LICENSE.—Act of 1824, Sm. L., 201; act of 1841, P. L., 310; 1846, P. L., 489; 1862, P. L., 492; 1866, P. L., 104.

BREWERS' LICENSE.—Act of 1856, P. L., 200; 1858, P. L., 365.

BILLIARD, &c., LICENSE.—Act of 1850, P. L., 772.

PATENT MEDICINE LICENSE.—Act of 1849, P. L., 575.

BROKERS' LICENSE.—Act of 1850, P. L., 773.

AUCTIONEERS' LICENSE.—Act of 1873, P. L., 1874; appendix, 332.

LIQUOR LICENSE.—Act of 1841, P. L., 311; 1856, P. L., 202; 1858, P. L., 365.

TAVERN LICENSE.—Act of 1875, P. L., 40.

EATING-HOUSE LICENSE.—Act of 1858, P. L., 365; 1867, P. L., 40.

PEDDLERS' LICENSE.—Act of 1830, P. L., 147; 1840, P. L., 433.

CIRCUS AND THEATER LICENSE.—Act of 1845, P. L., 533; 1850, P. L., 773; 1851, P. L., 596.

PAMPHLET LAWS.—Act of 1835, P. L., 434; 1867, P. L., 10; 1878, P. L., 54.

TAX ON LOANS.—Act of 1864, P. L., 219-220; 1879, P. L., 112.

STATE PERSONAL TAX.—Act of 1842, P. L., 444; 1844, P. L., 497; 1864, P. L., 221; 1878, P. L., 126; 1879, P. L., 112.

TAX ON WRITS, WILLS, DEEDS, &c.—Act of 1830, P. L., 273; 1832, P. L., 145; 1847, P. L., 348.

FEES OF OFFICE.—Act of 1868, P. L., 11; 1874, P. L., 125.

COLLATERAL INHERITANCE TAX.—Act of 1849, P. L., 573, 565; 1850, P. L., 170.

RECORDER OF PHILADELPHIA.—Act 1878, P. L., 26; supplement act 1879, P. L., 44.

PHILADELPHIA ACCOUNTS, to be audited by city controller.—Act 1854, P. L., 30, sec. 12.

ALLEGHENY COUNTY ACCOUNTS, for State taxes to be audited by the auditor appointed by the court to examine accounts of county officers, and all other accounts of the treasurer with the Commonwealth, to be audited by the auditor of prothonotaries, &c., appointed by the courts.—Act 1861, P. L., 450, sec. 18.

COUNTY TREASURERS' ACCOUNTS, mode of settlement prescribed.—Act 1832, P. L., 417. See acts 1877, p. 33, and 1879, p. 133.

VI. Suggestions relative to the amendment of the laws governing the assessment and collection of licenses and taxes at the County Desk:

1. Special laws which divert a portion of the revenues from the State Treasury for the benefit of certain cities and counties.

The act of April 30, 1864, P. L., 675, granting one half of certain licenses to the city of Erie.

The act of April 3, 1872, P. L., 845, granting one fourth of certain licenses to the county of Allegheny.

2. The independent jurisdiction of Carbondale and Scranton cities, in the assessment and collection of mercantile taxes, which seems to be a relic

of the old mayor's court acts relative to those cities. *See pp. 1011 to 1021, Purdon's Digest.*

3. The act of the 12th of June, 1878, which requires sheriffs to pay into the State Treasury fifty per centum of all fees received by them yearly in excess of $5,000 salary, and necessary clerk hire and office expenses, contains no provision requiring said officers to make quarterly reports of fees received by them, and inflicts no penalty for failure to comply with the law as in the case of the other county officers. Besides the act has proven to be wholly inoperative; the reports of all sheriffs, with the exception of perhaps one, who are liable under this act, claim no fees collected in excess of salary. Some entirely new method should be provided for taxing sheriffs.

4. Inconsistencies in the acts of the 14th of May, 1874, relating to accounts of the several county officers of this Commonwealth, and the 12th of June, 1878, relative to the fees of county officers:

First. The first section of the act of May 14, 1874, (P. L., 175,) in enumerating the different kind of taxes which the several county officers are required to return to the State Treasurer quarterly, fails to mention any of the license taxes collected by county treasurers. This is an over sight which has already created some difficulty for the accounting officers and may create more.

Second. The thirteenth section of the fee bill of June 12, (P. L., p. 195,) in enumerating the county officers who shall pay into the State Treasury fifty per centum of all fees received by them yearly, in excess of $2,000, clerk hire, and stationery, omits recorders of deeds. This also, which, with the other, is the result of carelessness on the part of the Legislature, threatens trouble for the State officers.

VII. Syllabus of decisions by the Auditor General of questions arising in connection with accounts of county officers during the fiscal year of 1880.

AUDITORS—Are to be paid for auditing sheriffs' accounts in the same manner as for auditing accounts of other county officers.

BONDS—Of county treasurers are held by the Auditor General for two years after final settlement.

COLLATERAL INHERITANCE TAX—Registers shall receive credit for fees of collateral appraisers when receipts are properly filed. The tax must be paid upon an assessment of the original appraisement of real as well as personal property, less the amount of debts owing by the estate at the time of decedent's death, including expenses of administration. If debts arise subsequently, and are proven

within two years, a method is provided in law by which the proportionate part of the tax can be refunded. Costs of citations and fees for sheriffs' services in collection of this tax cannot be allowed by the Auditor General. Registers can collect whether a legal representative of the estate has been appointed or not. Executors and administrators are entitled to notice of the time and place of appraisement. Erroneous payments of, must be established by the affidavit of the executor or administrator and the certificate of the register. An act of the Legislature in legitimating a child, born out of lawful wedlock, only gives a right of inheritance, but does not exempt the estate which such child may inherit from liability to pay the collateral inheritance tax. The exemption is confined to children born in wedlock.

COUNTY TREASURERS—Auditor General has authority to settle accounts of, independent of county auditor's report.

EXEMPTION LAWS—A defendant, indebted for taxes, is not entitled to the benefit of.

FEES OF OFFICE—The fee bill of 1878 does not disturb the old law requiring county officers to pay over to the State fifty per cent. of the excess of their fees over and above salary and office expenses. The county officers of Luzerne county are subject to the provisions of the fee bill of June 12, 1878. But this does not apply to present incumbents.

FINES IN CRIMINAL CASES—Belong to the county, under the act of March 31, 1860, section seventy-eight.

MERCANTILE TAXES—Founders, manufacturers of pails and tubs, and tanners are not liable to a tax, unless they have a store-room for the sale of their goods separate and apart from the place where they are manufactured. The law taxing brokers and dealers in merchandise, when properly enforced, imposes a tax on "drovers."

The ten per cent. penalty, imposed by the "Philadelphia Recorder's Act," upon delinquent dealers, belongs to the State.

MENAGERIE LICENSES—When a circus and menagerie are exhibited under the same management, at the same time and place, one State license is sufficient for both.

OVER-PAID BALANCES—Auditor General has no authority to refund, but must report them to the Legislature.

PATENT MEDICINE LICENSES—Are entirely independent of mercantile licenses, and must be collected in addition.

STATE PERSONAL TAX—Money at interest, whether belonging to minors or not, is subject to taxation.

A widow's dower, being an interest in real property, is not subject to tax for State purposes.

TAVERN LICENSES—Not lifted within fifteen days are void, and county treasurers have no authority in law to receive the money for them.

TAX ON WRITS—Certified copies of records are not subject to the State tax of fifty cents.

Mechanics liens' are subject to the State tax of fifty cents.

TAX ON LOANS—Bonds held by non-residents are not taxable.

VIII. Decision of the Supreme Court.

Where a special act fixes a special rate for the assessment of tavern licenses in a certain county, and appropriates three fourths of the license thus assessed to the use of the county, and a subsequent general law is enacted fixing a new assessment at a lower rate, without a repeal of the special law, the county cannot assess under the general law and appropriate under the special.

Thus the special act of 1872, relating to the taxation of inns and taverns in Allegheny county, and the general act of 1875 to restrain and regulate the sale of liquors.

Upon an appeal from the settlement of the Auditor General and State Treasurer against the treasurer of Allegheny county for the whole amount of tavern license assessed, the decision of Judge Pearson (which was affirmed by the Supreme Court) was "that no part or portion of the special act relating to the taxation of inns and taverns in the county of Allegheny is altered or revoked by the act of 1875. There is no allusion to the act of 1872, and no inconsistency between the two laws. The error in the present case arises from the county authorities imposing the tax under the act of 1875, instead of that of 1872. Had they adhered to every portion of that law, they could have successfully claimed to have the money appropriated under the seventh section of the act, which gives one fourth of the sums received by the treasurer for license to the use of the State to meet the demands of the State Treasury, and three fourths thereof to the county of Allegheny, to aid in completing the work-house. By the course pursued, the county of Allegheny wishes to tax under one law and claim three fourths of the money raised under another. This we consider inadmissable."—*Commonwealth* vs. *Samuel Kilgore, Treasurer of Allegheny county.*

Decisions of the Attorney General.

In the matter of the licenses of theaters in Philadelphia, accounts should be settled against the persons named on the list for the sums due from them to the Commonwealth, after giving them notice of your intention.

May 21, 1880.

I. The seventh section of the act of 7th April, 1830, (P. L., 390,) makes it the duty of the Auditor General to charge the treasurers of cities and counties with the amounts payable by the several persons mentioned in the lists of the mercantile appraisers as dealers, both wholesale and retail, of foreign merchandise, and from the payment of these amounts the said treasurer "shall be exonerated only by procuring satisfactory evidence to the accounting department, that the person or persons so returned were not wholesale dealers and retailers of foreign mechandise or liquors, according to the true intent and meaning of this act, or that it was impracticable to collect and recover the same."

Section ten of the act of 4th May, 1841, (P. L., 310,) enlarged the duty of the Auditor General, and requires him to charge the various city and county treasurers with the amounts payable by all vendors of merchandise, as ascertained by the lists of the mercantile appraisers.

These two acts compel county and city treasurers to settle directly with the Auditor General, according to the lists of said appraisers, and allow them exonerations only for the above mentioned reasons. The Auditor General does not deal with them through the medium of the county auditors, and is, therefore, not required to appeal from the finding of the auditors in order to correct the accounts of such officer.

II. Auditors of county accounts ought to audit the accounts and dockets of prothonotaries, registers, recorders, clerks of the several courts, and sheriffs, in order to ascertain the amount of fees due the Commonwealth.

23d June, 1880.

H. MUNICIPAL DESK.

Acts of Assembly in reference to questions pertaining to that desk.

Act of 1859, (P. L., 6,) transferring canal papers and records to Auditor General's Office.

Escheats, P. D. 611.

Notaries Public:

Act 1810, (P. L., 79,) to report to Auditor General.

Act 1818, (P. L., 300,) surplus.

Act 1840, (P. L., 335,) subject to act of 1818.

Act 1864, (P. L., 776,) legitimate expenses allowed.

Act 1865, (P. L., 846,) all fees in Philadelphia increased fifty per cent., and to pay Commonwealth five per cent. of gross amount.

Act 1864, (P. L., 219,) tax on city and borough bonds.

Act 1879, (P. L., 112,) tax on city and borough bonds.

I. BANK DESK.

Acts of Assembly in reference to questions arising at the desk.

I. Taxation of State and national banks, act June 7, 1879, (P. L. 1879, p. 112, section twenty-four.)

Banking and savings institutions making annual report, (P. L. 1850, p. 485.)

Income tax, act of June 7, 1879, (P. L. 1879, p. 112, section ten.

Insolvent banks, act of March 31, 1860, (P. L. 1860, p. 456, section twenty-four.)

And act of May 1, 1861, (P. L. 1861, p. 511, section twenty-four.)

Petroleum Bank of Titusville, act of April 17, 1869, (P. L. 1869, p. 1131.)

II. Decisions by the Auditor General at the Bank Desk, 1880.

1. Banks electing to pay the tax of six mills, under the act of 1879, must file a list of their shareholders in this office, on or before the 1st of March, annually, under the penalty of the ten per centum addition to the tax, unless the said tax of six mills shall have been previously paid.

2. Banks electing to pay the tax of six mills, must pay the same on or before the 20th June, annually, and the tax must be on *the par or face value* of the shares, and not upon the market value, or the amount paid in on such shares.

3. The payment of the tax of four mills by any bank, on the market value of its shares, will not exempt it from filing a list of shareholders in this office, although such payment may have been made before the 1st of March.

4. Private bankers liable to the three per cent. net income tax, cannot be allowed for shrinkage in the value of the real estate owned by such firm, unless such shrinkage should reduce the amount of rental received therefrom, and in such case a credit will be allowed, not for the shrinkage in the value of the real estate, but for the shrinkage in the amount of rental received.

5. The principal will apply to credits claimed for the shrinkage in the value of bonds held by the firm.

A credit will be allowed for the shrinkage in the amount of interest received on the bonds, but not on the shrinkage in the value of the bonds.

6. The penalty of ten per cent. on the tax of banks, &c., is imposed for the default in not making the report, under the seventeenth section of the act of 1879, to the Auditor General, on or before the 1st day of March in every year, and the penalty will be enforced, notwithstanding the banks may subsequently pay the tax.

7. The four mill tax on banks "is on every dollar of the value thereof annually," and the said value is to be the "value of said stock in the market where such bank is located, during the year ending with the first day of March."

8. The tax of four mills payable by banks under the seventeenth section of the revenue act of 1879, should be transmitted to the treasury of the Commonwealth by such banks. Affirmed by the Attorney General, 3d June, 1880.

9. The penalty of ten per centum for a failure or neglect on the part of banks to make a report in writing to the Auditor General, as is required by the seventeenth section of the revenue act of 1879, should be enforced in all cases.

10. Taxes paid upon net income for the year ending on the 1st Monday of November, 1879, are not proper credits upon the returns of net income for the year 1880. Affirmed by Attorney General, 23d November, 1880.

Redemption of Bank Notes.

11. Under the act of 31st March, 1860, (p. 456, sect. 24,) it is the duty of the receiver of insolvent banks, incorporated under said act, to convert all assets of the bank, and to redeem all notes in circulation, &c.

12. Under the act of 1st May, 1861, (P. L., p. 511, sect. 24,) the same rule prevails.

13. Under the act of 17th April, 1869, (P. L., p. 1131,) the assets of the "Petroleum Bank of Titusville" and "Venango Bank of Franklin" were surrendered to the receivers thereof respectively, and it was made the duty of said receivers to redeem all notes of the said banks, provided that they were presented for payment on or before 27th March, 1872.

Redemption of notes of insolvent banks incorporated under the acts of 1860 and 1861.

14. These acts provide that in case of insolvency of any bank, that the Auditor General, under the act of 1860, (P. L. 1860, p. 465, sec. 20,) shall appoint a receiver, and, under the act of 1861, he shall apply to the court of common pleas of the proper county to appoint a receiver. (P. L. 1861, p. 509, sec. 19.)

And, in both cases, it is the duty of the receiver to convert all of the assets, including the securities in the hands of the Auditor General, belonging to such insolvent bank, and to apply the same to the payment of the notes in circulation, &c.

Decisions of the Attorney General.

The taxes due the Commonwealth from banks and savings institutions, upon settlements made by the Auditor General, are payable directly to the State Treasurer.

3d June, 1880.

Taxes paid upon net income for the year ending first Monday of November, 1879, are not proper credits upon the returns of net income for the year ending first Monday of November, 1880.

23d November, 1880.

The seventeenth section of the act of 7th June, 1879, (P. L., 121,) abolishes the office of bank assessor, and changes the mode of assessing for taxation the value of the shares of stock of banks and savings institutions.

J. WARRANT DESK.

I. Statement of Acts of Assembly (volume and page) under which warrants are drawn.

ADVERTISING—For proposals, act a June 12, 1879, P. L., p. 170.
Sundry, act of May 6, 1874, P. L., p, 309.

AGRICULTURE OF PENNSYLVANIA—Compiling matter for report, act of May 24, 1878, P. L., p. 132.

ANNUITIES AND GRATUITIES—Act of May 24, 1878, P. L., p. 139.

BOARD OF PARDONS—Contingent expenses, act of June 4, 1879, P. L., p. 109.
Salaries of members, act of May 14, 1874, P. L., p. 150.

BOARD OF PUBLIC CHARITIES—Contingent expenses, act of June 11, 1879, P. L., p. 165.
Salary of General Agent, act of June 11, 1879, P. L., p. 165.

BOARD OF PUBLIC PROPERTY—Salary of clerk, act of May 14, 1874, P. L., p. 150.

BOARD OF REVENUE COMMISSIONERS—Salaries of members, act of May 24, 1878, P. L., p. 127.

COLLATERAL INHERITANCE TAX—Refunding, act of June 12, 1878, P. L., p. 206.

COLUMBIA DAM—Erection of fishway, act of June 11, 1879, P. L., p. 154.

COMMERCIAL FERTILIZERS—Expenses of analyzing, act of June 28, 1879, P. L., p. 180.

COMMISSIONERS OF SINKING FUND—Salary of commissioners, act of April 22, 1858, P. L., p. 470.
Salary of clerk, act of April 22, 1858, P. L., p. 470.

COSTS IN SUITS *vs.* DELINQUENT DEALERS—Act of March 13, 1847.

DELINQUENT CORPORATIONS—Discovery and prosecution, act of June 4, 1879, P. L., p. 111.

DEPARTMENTS—Brooms, buckets, soap, &c., act of June 12, 1879, P. L., p. 170.

Repairs and furnishing, act of June 12, 1879, P. L., p. 170.

Salaries of employés, act of May 14, 1874, P. L., p. 150.

EASTERN PENITENTIARY—Gratuities paid discharged convicts, act of June 11, 1879, P. L., p. 159.

ESCHEATS—Expenses of recovering, act of June 4, 1879, P. L., p. 110.

FIRE COMPANIES OF HARRISBURG—Act of June 4, 1879, P. L., p. 109.

FISCAL AGENT OF THE STATE—Act of April 21, 1858, P. L., p. 402.

FUEL—For Legislature and Departments, act of June 12, 1879, P. L., p. 170.

FISH COMMISSIONERS—Act of 1879, P. L., 154 and 163.

GEARY MONUMENT—Erection of, act of June 17, 1878, P. L., p. 212.

GENERAL ANTHONY WAYNE—Erection of monument, act of June 11, 1879, P. L., p. 154.

GEOLOGICAL SURVEY—Act of May 14, 1874, P. L., p. 162, and June 11, 1879, P. L., p. 162.

GOVERNOR HARTRANFT—Portrait of, joint resolution of April 14, 1874, P. L., p. 312.

HARBOR MASTER, PHILADELPHIA—Contingent expenses, act of April 10, 1878, P. L., p. 12.

Salary, act of April 15, 1869, P. L., p. 972, and June 4, 1879, P. L., p. 106.

HOUSE OF REPRESENTATIVES—Contingent expenses, act of June 4, 1879, P. L., p. 104.

Expenses of resident clerk during recess, act of June 4, 1879, P. L., p. 105.

Plumbing and gas fitting, act of June 12, 1879, P. L., p. 170.

Salary of resident clerk during recess, act of June 4, 1879, P. L., p. 109.

INSURANCE DEPARTMENT—Contingent expenses, act of April 4, 1873, P. L., p. 20.

Re-furnishing, act of April 4, 1873, P. L., p. 20.

Salary of commissioner and clerks, act of April 4, 1873, P. L., p. 20.

INTEREST ON LOANS OF THE STATE—Act of June 4, 1879, P. L., p. 108.

JUDGES—Salaries of associate, act of April 9, 1873, P. L., p. 12, and June 4, 1879, P. L., p. 108.

Salaries of orphans' court, act of May 19, 1874, P. L., p. 206, and June 4, 1879, P. L., p. 108.

Salaries of president and additional law, act of April 9, 1873, P. L., p. 12, and June 4, 1879, P. L., p 108.

Salaries of Supreme Court, act of April 9, 1873, P. L., p. 12, and June 4, 1879, P. L., p. 108.

JUDGES—Holding special court, act of May 2, 1871, P. L., p. 247, and June 4, 1879, P. L., p. 108.

Mileage, act of March 28, 1814, 6 Sm., p. 209, and June 4, 1879, P. L., p. 108.

LEGISLATURE—Brooms, buckets, soap, &c., for House and Senate, act of June 12, 1879, P. L., p. 170.

Contingent expenses, act of June 4, 1879, P. L., p. 104.

Electric clock in House and Senate, act of June 4, 1879, P. L., p. 105.

Postage for members, act of February 3, 1870, P. L., p. 13.

Printing wrappers for members, act of June 4, 1879, P. L., p. 105.

Repairing and furnishing halls and committee-rooms, act of June 12, 1879, P. L., p. 170.

Salaries of employés, act of May 11, 1874, P. L., p. 129.

LEGISLATIVE RECORD—Indexing, act of June 4, 1879, P. L., p. 105.

Postage on, act of June 4, 1879, P. L., p. 104.

Publishing, act of May 15, 1874, P. L., p. 177, and June 4, 1879, P. L., p. 105.

LIEUTENANT GOVERNOR—For services of janitor, act of June 4, 1879, P. L., p. 107.

Postage, act of April 19, 1875, P. L., p. 56.

MERCANTILE APPRAISERS—Mileage, act of June 4, 1879, P. L., p. 108.

MILITARY AGENTS—For collection of claims from United States Government, act of June 4, 1879, P. L.. p. 110.

MINE INSPECTORS, (anthracite)—Contingent expenses and salaries, act of March 3, 1870, P. L., p. 3.

(Bituminous)—Contingent expenses and salaries, act of April 18, 1877, P. L., p. 61.

PAMPHLET LAWS—Indexing, act of May 14, 1874, P. L., p. 150.

Making boxes for and delivering, act of June 12, 1879, P. L., p. 170.

PENNSYLVANIA ARCHIVES—Preparing matter for, act of June 4, 1879, P. L., p. 111.

PENNSYLVANIA FRUIT GROWERS' SOCIETY—Preparing matter for report, act of May 24, 1878, P., L. p. 132.

PENNSYLVANIA STATE AGRICULTURAL SOCIETY—Annual appropriation, act of March 29, 1851, P. L., p. 289.

Preparing matter for report, act of May 24, 1878, P. L., 132.

PENNSYLVANIA STATE COLLEGE—Interest on land script fund, act of April 3, 1872, P. L., p. 39.

PENNSYLVANIA STATE DAIRYMEN'S ASSOCIATION—Preparing matter for report, act of May 24, 1878, P. L., p. 132.

PORT WARDEN, PHILADELPHIA—Salary of master warden, act of April 15, 1869, P. L., 972.

PLEURO-PNEUMONIA—Expenses of suppression, act of May 1, 1879, P. L., p. 38.

PUBLIC BUILDINGS AND GROUNDS—Gas for, act of June 4, 1879, P. L., p. 106.
Repairs and improvements, act of June 4, 1879, P. L., p. 107.
Water for, act of June 4, 1879, P. L., p. 106.

PUBLIC PRINTING AND BINDING—Contingent expenses of Superintendent, act of May 14, 1874, P. L., p. 150.
Laws, journals, and department reports, act of May 1, 1876, P. L., p. 68; March 23, 1877, P. L., p. 27, and June 4, 1879, P. L., p. 106.
Miscellaneous, act of May 1, 1876, P. L., p. 68; March 23, 1877, P. L., p. 27, and June 4, 1879, P. L., p. 107.
Salary of clerk to Superintendent, act of June 4, 1879, P. L., p. 107.
Salary of Superintendent, act of May 1, 1876, P. L., p. 71.
Supplies for executing, act of May 1, 1876, P. L., p. 71.

RIOTS OF 1877—Expenses of calling out National Guard, act of February 22, 1878, P. L., p. 3.

SCHOOL LAWS—Making boxes for and delivering, act of June 12, 1879, P. L., p. 170.

SENATE—Contingent expenses, act of June 4, 1879, P. L., p. 104.
Expenses of chief clerk during recess, act of June 4, 1879, P. L., p. 105.
Plumbing and gas-fitting, act of June 12, 1879, P. L., p. 170.
Salary of chief clerk during recess, act of June 4, 1879, P. L., p. 110.
Salary of librarian during recess, act of June 4, 1879, P. L., p. 109.

SOLDIERS' ORPHANS' SCHOOLS—For soldiers' orphans, act of June 11, 1879.
Salary of Superintendent, act of June 11, 1879.

SMULL'S LEGISLATIVE HAND-BOOK—For revising, act of May 1, 1876, P. L., p. 77.

STATE BOARD OF AGRICULTURE—Contingent expenses, act of June 4, 1879, P. L., p. 92.
Salary of Secretary, act of June 4, 1879, P. L., p. 92.

STATE LIBRARY—Contingent expenses, act of May 14, 1874, P. L., p. 150.
Miscellaneous books, act of June 4, 1879, P. L., p. 110, sec. 28.
Rare and valuable books relating to history of State, act of June 11, 1879, P. L., p. 136.
Salary of Librarian and Assistant, act of May 14, 1874, P. L., p. 150, and May 13, 1876, P. L., p. 178.
Salary of messenger, act of May 13, 1879, P. L., p. 58.

STATE OFFICERS—Salaries, act of May 14, 1874, P. L., p. 150.

STATIONERY—For Legislature and Departments, act of June 12, 1870, P. L., p. 170.

TURNPIKE STOCK—Expenses of sale, act of June 12, 1878, P. L., p. 209.

WESTERN PENITENTIARY—Gratuities paid discharged convicts, act of June 4, 1879, P. L., p. 87.

II. Decisions of Attorney General.

When judges reside at a distance from the county seat, in separate judicial districts, mileage can be properly allowed for the journey to the court-house at the beginning of each week of court, and for the return home at the end of the week.

When a judge is called to the court-house by an argument or other irregular court, he can be allowed mileage for going to the court-house and for his return at the end of the judicial attendance.—*Attorney General, 27 October, 1879.*

The act of 24th April, 1869, fixed the salary of the Secretary of the Board of Charities at $3,000 per annum. The Legislature of 1879 only appropriated $2,000 per annum to pay the said salary.

On this statement of facts, Attorney General Palmer says: "I do not think that Doctor Luther's salary was reduced by a failure of the Legislature to appropriate the amount to which, by law, he is entitled."

K. DESK OF MISCELLANEOUS ACCOUNTS.

Statement of the acts of Assembly under which accounts at this desk are settled.

"All corporations, penitentiaries, charitable and educational institutions receiving and disbursing State appropriations, shall take proper vouchers for the money so expended by them, and shall make quarterly settlements with the Auditor General." P. L. 1870, p. 30, sec. 59.

Second Geological Survey, act 1874, P. L., 162; supplement 1879, P. L., 162.

Military Claims, act 1862, P. L., 535.

Special pensions under their several acts.

The authority is given for their payment in act 1878, P. L., 139.

Gratuity to all State pensioners who shall have been adjudged such by the Auditor General, prior to 1st June, 1879, under the acts of 1866, p. 47, and 1868, p. 89.

L. REGISTRY DESK.

Warrants to be countersigned by Auditor General, act 1849, (P. L., 644, sec. 8.)

Duty of Auditor General to countersign receipts of registers of wills, for collateral inheritance tax, &c., act of 1844, P. L., 565.

M. I. STATEMENT

Showing the Receipts and Expenditures at the State Treasury, from the year 1791, to the 30th day of November, 1880:

	Receipts.		Expenditures.	
1791,	$352,652	16	$249,538	03
1792,	850,497	26	677,888	35
1793,	565,964	30	806,484	42
1794,	932,551	15	530,852	40
1795,	254,481	16	601,193	31
1796,	295,931	50	291,402	17
1797,	203,791	53	230,451	27
1798,	169,723	67	198,893	10
1799,	233,378	43	218,719	68
1800,	272,009	39	254,814	40
1801,	245,699	81	225,966	22
1802,	250,969	11	286,091	05
1803,	299,991	27	303,684	60
1804,	366,413	89	263,863	38
1805,	215,310	36	229,582	30
1806,	240,609	18	309,826	01
1807,	261,050	16	240,478	41
1808,	250,440	72	295,496	39
1809,	547,950	49	312,139	95
1810,	353,965	08	594,389	78
1811,	408,309	75	389,889	22
1812,	438,913	82	308,960	84
1813,	492,908	19	336,187	15
1814,	845,977	07	1,156,529	97
1815,	703,547	64	660,735	29
1816,	684,690	72	487,005	94
1817,	877,762	92	962,564	54
1818,	533,346	24	633,188	99
1819,	539,825	72	592,254	13
1820,	440,801	55	453,023	05
1821,	1,420,586	40	954,306	87
1822,	411,432	27	571,042	86
1823,	468,857	93	742,109	63
1824,	650,667	61	684,871	85
1825,	543,790	29	502,880	05
1826,	677,618	09	590,089	18
1827,	1,588,757	12	1,575,881	30
1828,	3,129,470	09	3,107,552	51
1829,	3,610,338	02	3,624,777	51
1830,	6,331,449	31	6,357,394	50
1831,	3,033,978	57	3,058,926	54
1832,	4,594,889	22	4,602,204	88
1833,	4,047,050	62	3,796,794	48
1834,	4,876,748	05	5,190,079	15
1835,	3,273,563	21	3,131,860	31
1836,	3,804,642	54	3,675,638	11
1837,	6,069,276	47	4,173,940	26
1838,	2,769,087	29	4,889,863	73
1839,	8,209,301	55	6,971,490	21
1840,	6,567,206	66	7,279,120	93
1841,	5,380,782	23	4,895,154	35
1842,	2,780,608	40	3,337,311	52
1843,	3,404,434	37	3,499,144	00
1844,	2,331,765	53	1,847,385	15
1845,	3,010,062	34	3,289,028	13
1846,	3,529,057	28	3,529,264	67
1847,	3,977,025	89	3,680,813	74
1848,	3,831,776	22	3,935,376	68
1849,	4,433,688	65	4,084,771	80

Receipts and Expenditures from 1791 to 1880.

STATEMENT—Continued.

	Receipts.		Expenditures.	
1850,	4,438,131	51	4,569,053	94
1851,	4,570,393	93	4,780,667	53
1852,	7,716,552	17	7,157,920	38
1853,	9,486,770	08	10,144,963	73
1854,	5,953,670	66	5,437,159	29
1855,	5,390,474	11	5,385,705	52
1856,	5,378,240	33	5,379,142	22
1857,	4,690,587	84	5,407,276	79
1858,	4,139,778	35	3,775,857	06
1859,	3,826,350	14	3,879,054	81
1860,	3,479,257	31	3,637,147	32
1861,	6,743,525	02	5,873,352	38
1862,	5,211,747	63	4,590,509	25
1863,	4,289,451	65	4,314,964	05
1864,	4,733,313	02	4,938,441	09
1865,	6,219,989	67	5,788,525	16
1866,	5,829,668	54	6,462,303	41
1867,	28,423,330	07	25,502,526	88
1868,	5,216,049	55	8,864,960	64
1869,	5,241,711	28	4,894,806	16
1870,	6,336,603	24	6,434,522	91
1871,	7,197,945	62	7,024,079	85
1872,	7,148,637	45	7,142,990	43
1873,	7,076,723	20	6,734,027	57
1874,	5,871,968	27	6,642,567	86
1875,	6,480,099	02	6,541,443	40
1876,	6,078,890	37	6,087,100	02
1877,	14,659,502	44	13,482,453	19
1878,	5,513,417	97	6,653,933	58
1879,	7,422,363	90	6,529,063	24
1880,	6,720,334	47	6,820,119	49
	$323,372,855	27	$321,557,808	37
Balance in Treasury Nov. 30, 1880,	. . . . .	. .	1,815,046	90
			$323,372,855	27

Receipts in the Treasury.

M. II. TABULATED STATEMENT of certain items of

YEAR.	Land and land office fees.	Auction and auction commission.	Dividends on stocks of banks, turnpikes, bridges, &c.	Tax on bank dividends, and premiums on bank charters.	Tavern licenses after 1848, including distillery, brewery, and eating-houses.	Other licenses—retailers &c.	Canal and railroad tolls.
1840	$37,141 45	$96,207 55	$166,247 32	$185,679 28	$52,749 09	$76,375 46	$1,072,620 75
1841	23,859 86	89,622 15	148,447 62	96,935 89	48,225 29	81,181 56	1,055,394 60
1842	21,816 85	77,287 33	35,778 79	44,957 50	50,275 59	91,528 02	907,093 12
1843	8,254 03	88,972 28	19,161 29	25,529 76	47,090 10	72,860 24	1,019,401 15
1844	12,027 27	92,365 41	2,116 25	46,705 55	40,150 94	72,791 80	1,164,325 84
1845	12,457 66	90,148 03	1,199 00	86,675 83	36,112 65	76,048 56	1,154,591 55
1846	13,235 96	86,639 08	1,253 60	75,381 82	45,888 04	120,570 71	1,357,203 37
1847	15,293 04	75,531 08	1,076 79	128,307 13	34,963 13	152,504 05	1,597,995 61
1848	21,454 91	78,653 50	1,950 00	118,048 55	33,306 61	136,473 70	1,550,555 03
1849	17,198 23	68,105 79	1,950 00	164,818 70	83,922 51	177,141 13	1,628,880 13
1850	16,378 58	63,571 97	2,460 00	153,877 14	118,142 17	191,859 39	1,718,848 16
1851	43,152 96	71,3 6 47	475 46	231,783 65	110,509 91	187,3 9 99	1,719,788 54
1852	40,223 41	75,635 76	419 52	146,960 07	110,399 93	123,502 38	1,938,574 43
1853	37,914 09	74,870 80	374 49	220,004 33	107,028 56	202,418 46	1,893,246 50
1854	23,605 25	88,493 22	231 79	274,900 42	211,803 44	317,086 43	1,918,606 30
1855	17,443 15	78,200 31	.....	343,138 09	101,705 56	303,235 80	1,942,376 71
1856	24,293 71	74,202 95	115 18	266,181 36	166,453 01	180,916 62	2,006,015 66
1857	21,553 59	66,901 67	300 00	245,242 03	203,571 47	189,920 00	1,808,593 62
1858	12,948 51	70,633 10	100 00	260,740 31	212,994 56	209,037 93	95,070 06
1859	13,559 22	60,056 28	80 00	202,017 34	206,612 50	235,228 64	4,411 78
1860	11,325 42	51,352 13	308 03	227,114 06	228,693 45	271,122 28	2,033 34
1861	7,242 80	35,893 00	60 00	91,414 88	244,472 34	186,275 50	681 00
1862	5,280 61	40,067 96	.....	183,510 59	251,457 63	290,117 14	5,866 63
1863	18,457 03	53,647 82	100 00	228,299 63	249,093 42	211,512 57	.....
1864	90,088 38	70,217 58	429 43	405,399 98	264,623 70	262,7.7 82	184 74
1865	39,521 17	85,893 36	80 00	205,911 39	279,076 60	324,618 93	.....
1866	17,511 47	93,629 81	217 57	28,946 03	289,893 99	380,232 26	.....
1867	17,891 56	90,853 36	231 48	3,313 33	317,742 75	436,223 25	.....
1868	25,225 02	77,352 28	202 50	.....	326,504 30	367,075 65	.....
1869	26,8 8 52	72,114 76	267 78	.....	329,211 77	458,329 70	.....
1870	139,844 63	51,280 97	.....	295 83	368,307 37	437,983 71	.....
1871	48,212 11	56,8.5 10	80 00	2,545 55	377,466 89	481,015 45	.....
1872	45,724 73	36,703 97	240 00	3,048 85	394,254 98	444,780 39	.....
1873	53,035 48	13,765 34	.....	.....	371,497 22	462,579 69	.....
1874	32,605 18	18,761 03	160 00	.....	379,509 70	480,035 93	.....
1875	14,641 25	16,494 34	.....	.....	477,851 39	469,226 81	.....
1876	4,068 47	16,606 93	.....	.....	542,910 42	382,815 48	.....
1877	3,934 42	14,062 94	.....	.....	425,9 0 00	433 664 60	.....
1878	3,762 89	469 76	80 00	.....	362,555 46	382,715 05	.....
1879	1,619 71	9,058 43	.....	.....	414,091 02	376,066 69	.....
1880	2,839 00	6,343 16	40 00	.....	754,155 19	216,255 40	.....

receipts into the Treasury, from 1840 to 1880 inclusive.

Tax on writs and offices and salaries.	Collateral inheritance tax.	Tax on corporation stocks—act of June 11, 1840.	Annuity for right of way.	Tax on coal—act of 1867.	Tax on National bank stocks—act of 1867.	Tax on real and personal property—act of June 11, 1840.	Tax on loans—acts of 1844 and 1845.
$40,006 37	$22,951 43	.....	.....	.....	.....	.....	.....
34,990 62	21,591 43	$37,333 92	.....	.....	.....	$33,292 77	.....
45,483 41	38,717 44	37,058 29	.....	.....	.....	486,635 85	.....
42,844 03	22,33[illegible]05	38,510 79	.....	.....	.....	553,911 38	.....
34,981 12	21,631 96	52,379 88	.....	.....	.....	751,210 01	.....
33,416 29	33,650 80	80,147 50	.....	.....	.....	1,318,332 02	$55,788 50
70,176 09	45,468 56	94,892 63	.....	.....	.....	1,445,112 70	110,083 90
60,796 23	42,748 55	124,355 56	.....	.....	.....	1,380,781 19	118,977 80
50,077 21	55,359 01	140,359 89	.....	.....	.....	1,350,129 49	113,431 28
47,889 54	190,812 07	151,282 31	.....	.....	.....	1,293,921 23	121,089 59
59,456 68	102,295 07	138,510 14	.....	.....	.....	1,317,821 55	119,356 30
60,924 45	150,625 43	159,046 96	.....	.....	.....	1,372,170 37	138,724 96
67,513 61	143,141 65	210,542 30	$10,000 00	.....	.....	1,359,636 30	118,444 16
75,990 93	155,401 55	171,589 92	10,000 00	.....	.....	1,331,550 59	124,068 19
80,585 52	124,042 40	256,554 12	10,000 00	.....	.....	1,510,403 39	159,175 10
80,342 89	117,970 26	273,631 48	10,000 00	.....	.....	1,721,114 79	140,464 33
94,494 83	142,334 22	253,011 07	10,000 00	.....	.....	1,682,035 21	126,395 52
115,866 71	139,606 19	310,240 93	10,000 00	.....	.....	1,554,667 34	204,756 05
90,605 30	92,3[illegible]8 89	408,403 87	.....	.....	.....	1,610,229 19	148,363 11
77,550 70	124,946 32	464,784 59	20,000 00	.....	.....	1,388,502 18	175,784 46
73,952 76	146,846 96	275,525 18	10,000 00	.....	.....	1,444,674 93	130,458 08
64,985 93	135,340 85	323,711 06	10,000 00	.....	.....	1,269,203 29	131,561 97
73,638 23	181,301 66	423,405 74	10,000 00	.....	.....	1,782,049 98	213,957 19
74,174 88	187,002 39	438,622 96	10,000 00	.....	.....	1,731,401 91	147,756 31
85,723 00	239,881 77	638 292 92	10,000 00	.....	.....	1,621,718 80	165,859 83
88,721 34	294,364 94	1,237,933 18	10,000 00	.....	.....	1,959,206 10	3 5,505 87
98,608 87	281,726 15	1,258,960 05	10,000 00	.....	.....	919,258 00	278,483 07
114,658 99	370,387 92	1,209,024 17	10,000 00	$102,936 59	$3,292 43	390,960 35	280,158 56
104,231 09	274,615 97	1,064,068 08	10,000 00	192,433 89	216,933 76	*277,347 66	354,407 49
116,579 61	227,328 58	1,037,172 05	10,000 00	159,577 50	187,162 59	454,873 10	340,816 19
85,854 83	341,495 83	1,241,278 24	10,000 00	251,193 22	284,922 49	702,165 04	348,569 67
136,653 83	395,023 65	1,269,550 53	10,000 00	163,760 02	273,948 26	499,862 24	564,809 10
140,150 88	354,8[illegible]9 98	1,308,025 25	10,000 00	299,354 24	265,053 17	581,316 12	492,407 28
123,841 41	327,973 99	1,415,627 31	10,000 00	338,353 91	238,148 00	541,607 91	683,332 93
135,127 45	379,610 70	1,399,065 40	10,000 00	162,685 84	305,098 33	545,523 24	418,381 66
167,127 51	443,753 97	2,135,587 45	10,000 00	521,729 47	285,671 92	551,339 76	176,453 61
158,746 74	350,028 58	2,148,252 46	10,000 00	521,005 72	202,747 63	530,808 83	106,786 47
131,741 62	378,[illegible]23 70	2,088,309 14	10,000 00	482,845 01	394,277 89	409,394 78	166,131 02
120,435 60	283,886 54	1,364,256 83	10,000 00	530,186 46	251,190 58	413,117 64	85,662 51
93,514 29	393,949 12	1,068,684 02	10,000 00	644,992 27	310,064 89	379,319 45	150,315 56
104,371 83	605,441 29	1,351,868 37	10,000 00	811,139 16	339,559 87	423,676 88	300,453 58

* Real estate out.

Receipts in the Treasury.

II. TABULATED STATEMENT—

YEAR.	Escheats.	Premiums on charters.	Tax on enrolment of laws.	Tax on tonnage.	Militia fines.	Foreign insurance agencies.
1840,	.....	$105,214 25	.....	.....	$229 00	
1841,	$336 64	741 28	.....	.....	446 58	
1842,	1,225 46	.....	.....	.....	18 30	
1843,	1,010 00	.....	$1,900 00	.....	11 40	
1844,	500 00	.....	1,100 00	.....	1,165 93	
1845,	909 81	.....	1,600 00	.....	7,838 18	
1846,	2,880 36	.....	2,095 00	.....	15,090 07	
1847,	.....	.....	3,420 00	.....	11,090 37	
1848,	905 99	.....	1,965 00	.....	17,161 73	
1849,	7,881 61	37,397 96	10,365 00	.....	11,112 08	
1850,	.....	89,282 21	10,270 00	.....	12,953 73	$2,760 83
1851,	1,225 47	14,580 00	5,035 00	$9,514 71	8,946 65	2,023 54
1852,	1,098 98	63,408 66	3,070 00	21,270 66	12,217 98	1,688 38
1853,	735 00	413,271 25	6,715 00	67,227 22	12,718 32	753 59
1854,	1,448 43	7,521 00	5,025 00	118,205 11	29,161 30	9,235 44
1855,	1,963 79	10,647 00	11,925 00	161,125 25	19,627 79	4,185 61
1856,	389 08	13,056 41	9,265 00	250,947 24	16,901 00	7,060 90
1857,	206 25	35,358 86	16,400 00	204,564 11	10,364 94	7,488 11
1858,	3,686 17	97,086 20	8,840 00	224,535 62	12,329 05	9,189 85
1859,	3,375 32	42,647 69	7,090 00	47,582 68	9,593 31	15,126 23
1860,	.....	15,365 99	8,080 00	31,425 15	4,560 61	20,486 98
1861,	303 55	7,053 76	4,675 00	165,052 01	3,899 12	23,185 82
1862,	2,355 44	5,855 75	5,055 00	360,000 00	20,009 21	33,328 23
1863,	1,090 00	15,644 85	6,810 00	360,000 00	5,545 35	41,630 74
1864,	2,242 83	36,905 35	27,405 00	558,747 03	471 42	51,218 32
1865,	1,012 46	90,734 62	29,925 00	748,993 90	27 28	110,551 96
1866,	2,356 79	58,023 12	30,209 00	761,741 58	.....	128,758 12
1867,	3,723 85	86,706 88	28,760 00	696,317 06	.....	190,952 29
1868,	12,393 23	67,535 43	19,300 00	667,537 78	.....	220,392 76
1869,	5,147 62	60,677 54	20,990 00	653,901 42	.....	266,226 71
1870,	5,033 49	58,959 12	21,280 00	761,498 58	.....	279,878 89
1871,	2,136 14	85,183 29	29,670 00	831,749 34	275 40	332,983 60
1872,	6,858 59	101,584 71	30,080 00	862,875 34	.....	351,396 08
1873,	.....	68,343 76	36,800 00	651,370 94	.....	353,490 78
1874,	27,662 49	56,498 13	2,620 00	620,931 35	.....	292,775 07
1875,	2,529 17	46,048 04	.....	481,513 47	.....	156,460 23
1876,	1,429 88	35,133 18	40 00	460,159 76	.....	146,884 60
1877,	3,321 57	25,154 67	.....	461,529 89	.....	500,887 17
1878,	4,395 15	23,278 33	.....	460,404 23	.....	221,280 17
1879,	8,008 77	21,135 12	.....	460,000 00	.....	199,728 34
1880,	2,158 64	34,663 44	.....	460,000 00	.....	196,743 21

Receipts in the Treasury.

Continued.

Tax on brokers and bankers.	Free banking law.	Tax on net earnings or income of corporations—act of 1864—brokers, notaries, &c.	Tax on gross receipts of railroad, canal, and transportation companies—act of 1866—and notaries.	Tax on logs.	Notary public commissions.	Tax on gross premiums of insurance companies.	Office license fees.
.....	$754 75						
$373 82	1,708 44						
15,286 13	5,027 33						
23,041 20	6,378 92						
46,915 81	12,551 78	$18,660 66					
46,742 46	1,555 24	143,073 24					
34,658 74	2,608 80	168,240 37	$132,472 33				
.....	.....	242,124 26	342,332 27				
.....	.....	422,808 74	384,161 96				
.....	.....	310,895 38	373,420 71				
.....	.....	396,193 92	392,809 79				
.....	.....	339,445 05	437,804 49	$1,100 00			
.....	.....	348,048 80	457,531 19	900 00			
.....	.....	446,286 20	797,759 42	1,500 00	$7,450 00		
.....	.....	89,207 41	81,887 29	1,600 00	7,225 00		
.....	.....	65,050 28	124,214 37	1,535 34	10,200 00		
.....	.....	49,212 52	2,665 80	1,000 00	11,975 00		
.....	.....	45,625 61	74,405 25	800 00	7,900 00	$9,631 06	
.....	.....	39,149 89	547,638 61	600 00	10,300 00	36,408 26	
.....	.....	31,800 10	569,102 43	700 00	10,600 00	41,830 89	$1,134 20
.....	.....	51,403 23	656,025 94	.....	6,575 00	36,861 29	3,941 11

M. III. Tabulated statement of certain items of expenditures from 1840 to 1880, inclusive.

	Legislature.	Judiciary.	Departments, and other expenses of government,	Public improvements, including canals, railroads, turnpikes, &c.	Education.	Military.	Penitentiaries, &c.	Pensions and gratuities.	Public printing.	War for the suppression of the rebellion.
1840,	$196,472 28	$113,174 60	$53,277 13	$5,566,622 74	$387,866 57	$64,946 15	$28,105 24	$59,399 11		
1841,	150,673 92	106,836 13	47,417 26	3,255,906 37	369,081 35	34,051 04	29,071 58	49,407 34		
1842,	176,668 73	106,607 63	46,661 25	2,019,059 15	318,047 39	33,207 60	28,021 00	44,151 66		
1843,	140,046 10	107,921 28	47,513 36	749,625 55	412,231 00	42,474 48	30,972 06	46,067 78		
1844,	92,406 73	99,744 57	41,058 03	719,[illegible]26 08	290,917 53	19,151 16	17,308 00	35,369 60	$21,243 78	
1845,	82,725 02	93,326 14	38,564 24	631,340 66	248,975 23	64,084 24	17,972 00	41,858 29	24,683 80	
1846,	76,005 66	90,152 96	29,701 77	694,505 12	208,714 28	39,674 99	21,209 00	31,425 14	20,771 84	
1847,	58,039 68	92,6[illegible]7 94	30,556 89	690,575 95	225,804 04	25,898 72	18,915 00	24,550 11	18,528 86	
1848,	78,660 63	99,899 43	29,614 79	998,592 70	203,590 62	36,763 32	11,247 00	22,705 21	22,405 93	
1849,	82,519 61	94,568 04	34,416 16	951,249 03	234,360 41	23,860 68	27,058 13	19,704 02	25,203 52	
1850,	102,721 17	95,422 19	34,309 02	1,488,799 74	275,996 34	16,282 25	25,283 79	17,277 91	30,447 33	
1851,	90,177 20	99,335 40	34,534 57	1,823,709 92	265,001 47	3,638 49	21,082 74	15,524 81	21,037 98	
1852,	103,334 05	92,183 41	37,834 59	2,224,379 53	24[illegible],872 96	1,934 35	58,932 50	12,835 21	25,239 70	
1853,	97,954 15	81,000 83	42,001 72	2,759,936 64	221,966 01	2,236 37	52,083 00	12,837 31	32,203 69	
1854,	125,599 61	98,042 51	32,460 45	2,296,357 43	207,523 91	2,314 54	38,832 00	13,562 34	34,502 97	
1855,	134,521 67	106,414 68	49,782 79	1,838,791 18	319,287 24	1,570 55	57,108 00	13,430 41	39,062 79	
1856,	127,493 67	109,697 94	36,164 68	1,943,896 82	267,983 20	3,511 51	63,992 00	11,897 34	41,613 82	
1857,	194,021 88	131,223 56	49,803 47	1,315,184 17	415,791 99	22,832 83	80,925 00	9,926 99	48,390 98	
1858,	172,452 15	134,460 97	51,085 76	210,800 99	395,498 67	12,854 96	85,450 00	9,482 70	41,889 48	
1859,	175,598 22	145,361 18	47,239 20	622 52	423,292 05	3,000 99	76,694 70	7,755 62	39,698 80	
1860,	177,284 65	145,095 43	48,841 57	.....	417,376 68	1,800 34	83,449 00	6,743 45	30,641 76	
1861,	209,600 31	146,825 18	49,664 84	.....	463,343 40	3,002 22	115,395 12	5,612 64	42,938 54	$2,354,340 83
1862,	184,374 07	140,516 17	46,643 92	.....	409,450 86	1,015 98	108,006 04	5,689 05	42,269 87	832,380 60
1863,	183,550 62	157,182 68	49,536 90	.....	455,670 84	4,312 50	67,452 6	5,431 51	56,136 65	207,728 67
1864,	291,815 71	158,206 02	61,096 71	.....	527,615 58	855 83	87,630 00	6,093 91	88,903 02	1,095,722 45
1865,	260,540 75	184,944 61	71,346 17	.....	643,243 13	1,198 87	97,755 00	6,648 22	99,395 06	394,231 83
1866,	272,977 25	214,057 23	81,170 20	.....	801,674 92	575 00	132,585 00	164,536 59	100,704 95	70[illegible],036 79
1867,	321,452 27	256,677 40	85,610 66	.....	989,770 58	1,542 83	89,814 00	89,061 45	139,188 25	171,533 62
1868,	353,224 36	280,897 52	96,449 34	.....	1,115,933 19	1,169 06	127,395 00	28,984 44	131,968 47	124,319 63
1869,	289,543 76	257,086 36	110,060 12	.....	1,190,064 78	1,728 67	155,420 00	123,265 69	147,739 93	73,940 31
1870,	277,643 71	289,915 65	120,803 10	.....	1,497,828 63	7,757 42	180,788 93	92,561 79	137,706 79	28,026 22
1871,	406,194 40	317,000 62	123,045 62	.....	1,470,512 15	43,670 14	136,936 61	85,282 06	179,783 52	51,249 34
1872,	408,534 93	331,474 30	115,155 22	.....	1,586,643 19	7,739 34	180,224 30	54,831 11	101,047 21	14,921 17
1873,	367,801 25	348,916 01	137,104 08	.....	1,720,257 19	58,534 03	129,207 02	50,334 57	131,916 43	13,708 79
1874,	403,544 89	383,800 07	156,555 82	.....	1,955,720 34	63,864 67	111,262 02	43,889 77	152,252 85	14,662 44
1875,	435,156 03	478,389 50	172,093 67	.....	1,651,960 22	105,938 24	88,705 00	39,661 66	106,434 68	2,530 39
1876,	480,437 58	487,329 38	168,660 48	.....	2,040,054 80	334,055 02	118,583 75	34,519 71	134,230 03	169 20
1877,	420,408 34	474,699 06	185,996 25	.....	2,001,996 25	115,748 43	141,973 75	45,213 00	132,172 66	
1878,	567,381 67	447,337 [illegible]2	175,452 02	.....	1,670,456 02	745,499 37	112,527 50	48,973 48	253,804 09	8,610 32
1879,	596,947 15	439,676 58	193,159 30	.....	1,451,716 08	174,791 56	116,871 25	55,110 11	287,924 56	
1880,	39,043 77	452,590 74	197,101 88	.....	3,202,057 51	283,755 90	296,225 00	28,838 77	238,699 02	

Certain Expenditures from 1840 to 1880.

Amount of Yearly Indebtedness from 1818 to 1880.

M. IV. Statement showing the total amount of the indebtedness of the Commonwealth at the end of each fiscal year from the origin of the present public debt.

1818,	$150,000 00	1850,	$40,775,485 42
1819,	280,000 00	1851,	40,114,236 29
1820,	530,000 00	1852,	41,524,875 37
1821,	1,530,000 00	1853,	40,378,291 09
1822,	1,530,000 00	1854,	40,064,516 69
1823,	1,480,000 00	1855,	40,196,994 22
1824,	1,850,000 00	1856,	40,117,835 25
1825,	1,993,935 28	1857,	39,881,738 22
1826,	2,457,915 44	1858,	39,488,243 67
1827,	3,353,443 05	1859,	38,638,961 07
1828,	5,350,192 05	1860,	37,969,847 50
1829,	8,327,849 31	1861,	40,580,666 08
1830,	12,310,020 48	1862,	40,448,213 82
1831,	14,217,856 01	1863,	39,496,596 78
1832,	17,405,628 64	1864,	39,379,603 94
1833,	20,298,431 88	1865,	37,476,258 06
1834,	23,448,747 05	1866,	35,622,052 16
1835,	24,955,435 56	1867,	37,704,409 77
1836,	24,756,812 30	1868,	33,286,946 13
1837,	24,921,924 74	1869,	32,814,540 95
1838,	25,105,003 32	1870,	31,111,661 90
1839,	32,077,518 10	1871,	29,279,820 64
1840,	36,168,528 10	1872,	27,303,494 64
1841,	39,198,521 93	1873,	25,798,821 94
1842,	41,787,423 82	1874,	24,568,635 37
1843,	42,188,434 18	1875,	23,233,137 74
1844,	40,835,013 60	1876,	22,978,950 69
1845,	40,986,393 22	1877,	22,943,814 31
1846,	40,789,577 00	1878,	21,875,620 86
1847,	40,628,949 51	1879,	22,190,668 86
1848,	40,474,736 93	1880,	21,561,989 65
1849,	40,511,173 92		

PART SECOND.

A. LIST OF CORPORATIONS, &c., REGISTERED DURING THE FISCAL YEAR, 1880.

Altoona Passenger Railway Company,	Altoona.
Allegheny and New Brighton Turnpike Road Company,	Pittsburgh.
Archbald Water Company,	Archbald.
Alexandria Delaware Bridge Company,	Frenchtown, N. J.
Arendtsville Hall Association,	Arendtsville.
Albright Coal Company,	Mauch Chunk.
Altoona Gas Light Company,	Altoona.
Aronia Fabric Company,	Wayne Junction.
American Tube and Iron Company,	Middletown.
Army and Navy Escutcheon Company,	Philadelphia.
Beaver Run Coal Company,	Philadelphia.
Big Sewickley Coal and Coke Company,	Pittsburgh.
Big Sandy Run Improvement Company,	Snow Shoe.
Bush & Company—Limited,	Philadelphia.
Bridgeton Steamboat Company,	Camden, N. J.
Bullock Printing Press Company,	Philadelphia.
Belview Coal Company,	Hites Station.
Buckmanville Dairymans Association,	Buckmanville.
Bradford Water Works Company,	Bradford.
Black Ridge Coal Company,	Luzerne county.
Bangor Royal Slate Company,	New York city.
Bloomsburg Water Company,	Bloomsburg.
Broad Top Improvement Company,	Philadelphia.
Beaver Falls Bridge Company,	Beaver Falls.
Brigantine Improvement Company,	Camden, N. J.
Buffalo, Cleveland and Chicago Railway Company of Pennsylvania,	Philadelphia.
Connellsville Coke and Iron Company,	Philadelphia.
Corry Gas and Water Company,	Corry.
Colorado Land Company—Limited,	Johnstown.
Culver, Penn and Company—Limited,	Reno.
Carrier Company—Limited,	Philadelphia.
Chester Grocery Company—Limited,	Chester.
Cumberland Ore Bank Company,	Pottsville.
Chihauhau Mining and Beneficating Company,	Philadelphia.
Crystal Lake Water Company,	Carbondale.
Chariot Line of York County,	York.
Carbon County Industrial Society,	Lehighton.
Central Pennsylvania Land Company,	Philadelphia.
Charles McKeone and Son Soap Manufacturing Company,	Philadelphia.
Cherryville Dairymens Association,	Cherryville.
Clearfield Coal Company,	Williamsport.
Codorus Mining Company,	York county.
Chartiers and Robinson Township Turnpike Road Company,	Pittsburgh.

Corporations Registered During Year.

Continental Telegraph Company,	Philadelphia.
Cold Spring Dairymens Association,	Buckingham.
Chester Oil Company,	Philadelphia.
Commonwealth Electric Light and Manufacturing Company,	Philadelphia.
Clayton Butter and Cheese Company,	Hereford.
Cambria Mining and Manufacturing Company of the State of Pennsylvania,	Sonman.
Central Pennsylvania Telephone and Supply Company,	Williamsport.
Citizens Gas Company,	Allegheny City.
Cordelia Iron Company,	Reading.
Commercial National Bank of Reading,	Reading.
Discount and Deposit Bank—Limited,	Clarion.
Dublin Dairying Association,	Dublin.
Delaware Avenue Market Company,	Philadelphia.
Delaware, Lackawanna and Western Express Company,	New York city.
Delaware and Chesapeake Improvement Company,	Philadelphia.
Dauphin County Light Company,	Harrisburg.
Emlenton Bridge Company,	Emlenton.
Ellithrop & Company—Limited,	West Pittston.
Erie Malleable Iron Company—Limited,	Erie.
Eastern Pennsylvania Telephone Company,	Reading.
Easton and Bangor Railroad Company,	Philadelphia.
Erie County Telegraph Company,	New York city.
Flint Hill Water Company,	Bower's station.
Farmers Creamery Association of Branch Valley,	Franconia.
Farmers Creamery Association of Centre Point,	Worcester.
Fairview Consolidated Mining and Developing Company,	Philadelphia.
Fair Hill Manufacturing Company,	Philadelphia.
Germania Mining Company,	Coudersport.
Grand Union Oil Company,	Stewarts Run.
Greenmount Cemetery Company,	Philadelphia.
Goodwin Gas Stove and Meter Company,	Philadelphia.
German Catholic Press Company,	Pittsburgh.
Hyde National Bank of Titusville,	Titusville.
Huntingdon Gas Company,	Huntingdon.
Hoops, Brother & Darlington—Limited,	West Chester.
Hoffman Petroleum Company,	New York city.
Hickory Farm Oil Company,	West Hickory.
Harrisburg Heat and Steam Power Company,	Harrisburg.
Hanover Drove-Yard Company,	Hanover.
Hunlock's Creek and Muhlenburg Turnpike Company,	Hunlock's.
Haseltine Mining Company,	Colorado.
International Publishing Company,	Philadelphia.
Inter-State Construction Company,	Camden, N. J.
Iron-Bridge Hatters Association,	Rahn's Station.
Indian Town Gap Silver Mining Company,	East Hanover.
Industrial Life Association,	Indianoplis.

Corporations Registered During Year.

J. D. Steel & Sons Manufacturing Company, . . . Pottstown.
James Smith Woolen Machinery Company, . . . Philadelphia.
J. & P. Baltz Brewing Company, ... Philadelphia.
Jersey Shore, Pine Creek and Buffalo Railway Company, ... Coudersport.
Jefferson Petroleum Company, ... New York city.
Kingston Coal Company—Limited, . . Danville.
Kingwood Oil and Mining Company of West Virginia, ... Baltimore, Md.
Lawrence Iron Company—Limited, ... New Castle.
Lewisburg and Tyrone Railroad Company, . . . Philadelphia.
Lehigh and Eastern Railway Company, ... White Haven.
Lehigh Boom Company, ... White Haven.
Lavelleth Hotel Company, ... New Jersey.
Lykens Water Company, ... Lykens.
Lyons Water Company, ... Lyons.
Langhorne Creamery Company, ... Langhorne.
Lansdale Creamery Association, ... Lansdale.
Lee Arms Company, ... Wilkes-Barre.
Little Beaver Woolen Company, ... Beaver county.
Lancaster Avenue Improvement Company, . . . Philadelphia.
Mahoning Coal Company, ... Pittsburgh.
Millwood Coal and Coke Company, ... Philadelphia.
Mount Farm Coal and Oil Company of West Virginia, ... Petroleum, W. Va.
Macungie Iron Company, ... Macungie.
Montour Iron and Steel Company, ... Danville.
Midland Mining Company, ... Philadelphia.
Milford Square Dairymens Association, . . . Milford Square.
Meadville Library, Art and Historical Association, Meadville.
Middletown Gas Light Company, ... Middletown.
Merchants and Manufacturers Company, . . . Hartford, Conn.
Moshannon Extension Company—Limited, . . . Philadelphia.
McKeesport Water Company, ... McKeesport.
McComb Manufacturing Company, ... Pittsburgh.
Mutual Life Association of Cleveland, Ohio, . . . Cleveland.
Mohrsville Bridge Company, . . . Mohrsville.
Manufacturers Land and Improvement Company of New Jersey, ... Camden, N. J.
Merion Hall Association, ... Bryn Mawr.
Midas Petroleum and Improvement Company of Pittsburgh and New York, ... Pittsburgh.
Mount Bethel Cemetery Company, ... Columbia.
New York Nursery Company, ... New York city.
National Bank of Boyertown, ... Boyertown.
New Hope Delaware Bridge Company, ... Philadelphia.
North Atlantic Express Company, ... Lancaster.
New York, Pennsylvania, and Ohio Railroad Company, ... Philadelphia.
Northern Saving Fund, Safe Deposit, and Trust Company, ... Philadelphia.
National Bureau of Engraving and Manufacturing Company, ... Burlington, N. J.

Corporations Registered During Year.

New Castle Furniture Company—Limited,	New Castle.
Newtown Dairymens Association,	Newtown.
North Carolina Gold Mining and Reduction Company,	Philadelphia.
Neshaminy Dairymens Association,	Hulmeville.
Northwood Cemetery Company,	Philadelphia.
New York Leather Company,	Philadelphia.
Oil City Gas Company,	Oil City.
Ohio Mutual Aid Association,	Mount Vernon.
Philadelphia Whiting Company—Limited,	Philadelphia.
Penn Fire Brick Company,	Bridgeport.
Pennsylvania Graphite Mining and Manufacturing Company,	Reading.
Progressive Mining Company,	New York city.
Penn Gold and Silver Mining Company,	Colorado.
Pearson Petroleum Company,	Philadelphia.
Pomeroy and State Line Railroad Company,	Philadelphia.
Providence and Abington Turnpike and Plank Road Company,	Glenburn.
Penn's Manor Wharf Company,	Penn's Manor.
Powers, Brown & Company,	Reynoldsville.
Polytechnic Institute of Western Pennsylvania,	Allegheny city.
Penn Mutual Benefit Association of Meadville,	Meadville.
Pine Run Valley Dairymen's Association of Fountainville,	Fountainville.
Penn Coal Company—Limited,	New Castle.
Pond Creek Coal Company,	Zelmer.
Paul Valley Dairymens Association,	Warrington.
Phœnix Glass Company,	Pittsburgh.
Plumsteadville Dairymens Association,	Plumsteadville.
Presbyterian Journal Company,	Philadelphia.
Pond Creek Coal Company—Limited,	Pond Creek.
Plymouth Valley Creamery Association,	Plymouth.
Pleasant Valley Coöperative Dairymens Association,	Pleasant Valley.
Pottsville Iron and Steel Company,	Pottsville.
Parker City Gas Company,	Parker City.
Pizarro Gold and Silver Mining Company of Yelpin county, Colorado,	Philadelphia.
Plymouth Planing Mill Company,	Plymouth.
Point Bridge Company,	Pittsburgh.
Pennsylvania Pulp and Paper Company,	Philadelphia.
Prudential Real Estate Company,	Philadelphia.
Rockland Furnace Company—Limited,	Rockland.
Rankin Manufacturing Company,	Allegheny City.
Ralston Oil Company,	Allegheny City.
Reedsville and Petersburg Turnpike Company,	Greenwood Furnace.
Robbstown and Mount Pleasant Turnpike Company,	Greensburg.
Reno Oil Company,	Reno.
Red Run Coal Company,	Roaring Branch.
South Williamsport Land Company,	Philadelphia.
Steam Generator Manufacturing Company,	Philadelphia.
Saquoit Silk Manufacturing Company,	Philadelphia.

Corporations Registered During Year.

Southwark Foundry and Machine Company,	Philadelphia.
Screw Head Paper Box and Barrel Company,	Philadelphia.
Solderless Standing Seam Conductor Company—Limited,	Allegheny City.
Sellerville Dairymen's Association,	Sellersville.
Stump Island Oil Company,	Bedford.
Salina and Laytonia Turnpike Company,	Rockland.
Schenley Ferry Company,	Freeport.
Susquehanna Gold Mining Company,	North Carolina.
Schuylkill Tanning and Manufacturing Company,	Minersville.
Swift and Courtney and Beecher Company,	Westville, Conn.
Schuylkill Haven Iron Company,	Schuylkill Haven.
Shippensburg Gas Light Company,	Shippensburg.
Susquehanna Canal Company,	Baltimore.
State Line and Allegheny River Ferry Company,	Corydon.
Schuylkill and Lehigh Railroad Company,	Reading.
Schuylkill Iron Company,	Philadelphia.
State Capital Mutual Relief Association of Pennsylvania,	Harrisburg.
Seventeenth and Nineteenth Streets Passenger Railway Company,	Philadelphia.
St. Charles Improvement and Mining Company,	Indiana.
Sons of Temperance Hall Association of the District of Southwark,	Philadelphia.
Standard Facing Company,	Seigfreid's Bridge.
Spring City Gas Light Company,	Royer's Ford.
Sunset Silver Mining Company,	Arizona.
Salisbury Central Coal and Coke Company—Limited,	Somerset.
Titusville and Oil City Railway Company,	Pittsburgh.
Thompsontown Odd Fellows' Hall Association,	Thompsontown.
Tidioute Gas Light Company,	Tidioute.
Tremont Water Works,	Tremont.
Trumbauersville Dairymens Association,	Trumbauersville.
Troy Water Company,	Troy.
Towamensing Creamery Association,	Gwynedd.
Tioga and Morris Run Telegraph,	Corning, N. Y.
Tarport or Kendall Gas Light and Heating Company,	
Universal Insurance Company,	Philadelphia.
United States White Lead and Color Company—Limited,	Philadelphia.
United Petroleum Farms Association,	Venango county.
Union Gas Company,	Kendall.
Union Oil Company,	Titusville.
Union Paper Bag Machine Company,	Philadelphia.
United American Mechanics Hall Association of the city of Philadelphia,	Philadelphia.
Union Refining Company—Limited,	Oil City.
Ward Axle, Brake and Coupling Company,	Pittsburgh.
Waverly Coal and Coke Company,	Smithton.
Webster Coal Company—Limited,	Houtzdale.

Woodland Fire Brick Company—Limited,	Woodland.
Wilmington and Northern Railroad Company,	Coatesville.
Warren Gas Light Company,	Warren.
Wrightsville Hardware Company,	Wrightsville.
Woodlawn Dairymens Association,	Hilltown.
Willow Grove Creamery Association,	Willow Grove.
West Newton Mines,	Pittsburgh.
Western Ware-Housing Company,	Chicago, Ill.
Warwick Dairymens Association,	Bridge Valley.
William Penn Mining and Smelting Company of Pittston,	Pittston.
Walnut Lawn Dairymens Association,	Bean.

Building and Loan Associations.

Columbia Building and Loan Association,	Pittsburgh.
Freystown Building and Loan Association,	Freystown.
Fourth Bluecher Building Association,	Philadelphia.
House and Home Building and Loan Association,	Philadelphia.
Hanover Building and Loan Association, No. 4,	Hanover.
Haverford Building and Loan Association,	Philadelphia.
Home Building and Loan Association,	Philadelphia.
Herron Avenue Building and Loan Association,	Pittsburgh.
Iron-workers Building and Loan Associatin,	Chester.
John B. Stetson Building and Loan Association,	Philadelphia.
Litchfield Building and Loan Association,	Litchfield.
Ledger Building and Loan Association, No. 3,	Philadelphia.
Lansford Building and Loan Association,	Lansford.
Liberty Building and Loan Association,	Allegheny City.
McSherrytown Building and Loan Association,	McSherrytown.
Milford Square Building and Loan Association,	Milford Square.
New Jefferson Building and Loan Association,	Philadelphia.
New Hope Building and Loan Association,	New Hope.
Penn Square Building and Loan Association,	Philadelphia.
Prudential Building and Loan Association,	Philadelphia.
Phœnixville Building and Loan Association,	Phœnixville.
St. Timothy Building and Loan Association,	Philadelphia.
Second Rheim Building Association	Philadelphia.
Soho Building and Loan Association,	Pittsburgh.
Star Building and Loan Association,	York.
Shoemakerville Building and Loan Association,	Shoemakerville.
Thirty-first Ward Building and Loan Association,	Pittsburgh.
Third Ward Building and Loan Association,	Pittsburgh.
Williams Valley Building and Loan Asscciation,	Tower City.

B. LIST OF CLAIMS

Received from the Auditor General of the State of Pennsylvania and retained by Quartermaster General for property taken by the Union and by the Union and rebel forces.

All entered on records of Quartermaster General's office.

Adams County, Pennsylvania.

Vol. 1, 214.	NAME.	Property taken by—		Amount.	
Nos. 828	Arentz, Samuel,	Union and rebel forces,		$110	00
941	Arnold, George,	do.	do.	460	50
736	Belwalder, Ignatius,	do.	do.	175	00
744	Bender, John,	do.	do.	50	00
758	Brown, Jacob,	do.	do.	520	59
777	Barker, Joseph,	do.	do.	175	00
787	Bishop, Simon S.,	do.	do.	168	00
793	Bender, Daniel,	do.	do.	635	00
798	Brien, Abraham,	do.	do.	575	00
800	Bricker, Leonard,	do.	do.	982	80
802	Bream, Francis,	do.	do.	7,102	37
803	Benner, Moses C.,	do.	do.	467	47
808	Beard, Samuel,	do.	do.	613	00
812	Baker, Peter,	do.	do.	350	56
831	Bercan, Peter,	do.	do.	95	50
832	Beitler, Henry, estate of,	do.	do.	1,050	15
858	Bucher, Theodore P. (by Cober)	do.	do.	250	00
860	Barrett, John,	do.	do.	270	64
896	Byers, John,	do.	do.	519	50
919	Beitler, Daniel, estate of,	do.	do.	104	00
927	Brinkerhoff, Isaac F.,	do.	do.	299	00
939	Bluebaugh, David,	do.	do.	302	08
945	Benner, Josiah,	do.	do.	973	00
949	Bushman, George,	do.	do.	3,171	80
950	Bushman, Lewis A.,	do.	do.	1,000	21
951	Black, John,	do.	do.	348	00
975	Buddy, Francis M.,	do.	do.	215	25
981	Bushman, John,	do.	do.	396	85
982	Beitler, Andrew H.,	do.	do.	1,351	07½
887	Cashun, John,	do.	do.	150	00
881	Cole, John and George,	do.	do.	907	00
778	Crouse, Daniel,	do.	do.	343	00
799	Cassat, Solomon,	do.	do.	399	42
801	Currens, William,	do.	do.	813	59
820	Collins, James H.,	do.	do.	69	00
922	Clappsaddle, David, estate of,	do.	do.	339	55
924	Cress, John,	do.	do.	305	00
941	Culp, Henry,	do.	do.	1,116	70
952	Cromes, Henry B.,	do.	do.	479	00
964	Collins, Edward,	do.	do.	215	00
966	Clapsaddle, Jane A.,	do.	do.	106	56
967	Cownover, Peter,	do.	do.	1,279	85
968	Cownover, William,	do.	do.	1,750	33
745	Cart, William S.,	do.	do.	150	00
857	Codory, Nicholas,	do.	do.	3,419	00
704	Dotterer, William H.,	do.	do.	385	31
764	Dubb, Jeptha,	do.	do.	1,180	54
851	Deban, Sophia,	do.	do.	205	70
855	Dill, Margaret E., (by agent,)	do.	do.	584	25
861	Diehl, Adam,	do.	do.	415	90
906	Diehl, Peter,	do.	do.	295	00
912	Duttera, William,	do.	do.	632	20
794	Delone, Michael,	do.	do.	182	00
822	Diehl, Jacob,	do.	do.	462	90
823	Durborrow, Isaac N.,	do.	do.	371	50

ADAMS COUNTY—*Continued.*

Vol. 1, 214.	NAME.	Property taken by—		Amount.	
Nos. 707	Essick, Elizabeth,	Union and rebel forces,		$713	00
708	Essick, George W.,	do.	do.	589	00
710	Eckenrode, Jacob B.,	do.	do.	1,407	00
779	Eames, Nathan C.,	do.	do	416	68
824	Eckenrode, Joseph A.,	do.	do.	132	50
825	Eckenrode, Elijah,	do.	do.	319	00
853	Eichelberger, Matthew, and Buehler, Edw. B.,	do.	do.	1,297	50
877	Eickers, Samuel, (estate of,)	do.	do.	185	00
702	Forney, William,	do.	do.	117	00
826	Fiscel, Michael,	do.	do.	2,433	08
827	Feeser, Emanuel,	do.	do.	101	00
852	Frey, Peter,	do.	do.	1,063	97
854	Fry, J. G. (estate of,)	do.	do.	200	00
856	Faust, Adam,	do.	do.	35	00
944	Felty, Catharine,	do.	do.	310	00
965	Fetterhoff, Eliza,	do.	do.	202	64
926	Felty, John F.,	do.	do.	475	00
909	Fink, Pious P.,	do.	do.	80	00
910	Fink, Joseph (estate of,)	do.	do.	56	00
706	Gwynn, Catharine,	do.	do.	724	05
743	Gitt, Jeremiah,	do.	do.	279	63
859	George, George,	do.	do.	126	47
876	Gise, Daniel,	do.	do.	164	00
946	Group, John,	do.	do.	351	00
701	Horner, Eli,	do.	do.	253	00
703	Houghtaling, Cornelius (estate of,)	do.	do.	251	00
705	Horner, David W.,	do.	do.	392	50
709	Harper, J. Alexander,	do.	do.	504	60
711	Hoffman, John N.,	do.	do.	222	75
712	Hart, Levi, J.,	do.	do.	213	75
713	Hooper, Lewis,	do.	do.	266	22
714	Hankey, Jacob, estate of,	do.	do.	2,119	57
755	Hoover, Jacob,	do.	do.	60	00
765	Holinbaugh, B. G.,	do.	do.	125	75
771	Houck, John,	do.	do.	258	33
788	Hanes, C. B.,	do.	do.	795	00
789	Howard, William,	do.	do.	257	63
790	Hietzell, Michael,	do.	do.	140	00
813	Hoffman, George,	do.	do.	80	00
814	Hoke, G. Flemming,	do.	do.	117	32
815	Harnar, Barbara,	do.	do.	93	99
821	Harnar, David, estate of,	do.	do.	137	50
850	Hegan, Margaret,	do.	do.	453	00
888	Howard, Andrew,	do.	do.	310	00
891	Hemler, Joseph, estate of,	do.	do.	74	50
901	Howard, George,	do.	do.	122	88
920	Haeffer, William,	do.	do.	364	00
947	Herbst, Drusilla,	do.	do.	75	50
962	Horner, Newton M.,	do.	do.	228	00
985	Horner, John,	do.	do.	544	66
986	Haner, John F.,	do.	do.	122	00
878	Irvine, Israel,	do.	do.	334	50
756	Jacobs, Elizabeth,	do.	do.	216	22
929	Jacobs, Henry H.,	do.	do.	167	50
734	Krugg, Rufus,	do.	do.	67	50
735	Keller, Jesse D.,	do.	do.	196	00
772	Klingle, Daniel K.,	do.	do.	880	00
805	Krise, Jacob,	do.	do.	200	00
806	Krise, Abraham, estate of,	do.	do.	824	60
842	Keefawber, John,	do.	do.	89	87
864	Keefawber, Andrew,	do.	do.	130	00
892	Kuhn, John F.,	do.	do.	150	00

Border Claims.

ADAMS COUNTY—*Continued.*

Vol. 1, 214.	NAME.	Property taken by—		Amount.	
Nos. 904	Kohler, William,	Union and rebel forces,		$150	00
905	Keffer, Henry,	do.	do.	175	00
816	Kelly, Thomas,	do.	do.	118	50
737	Luse, Adam,	do.	do.	613	75
740	LeFever, Enoch,	do.	do.	274	91
741	LeFever, Amos,	do.	do.	202	00
797	Lanch, Amos,	do.	do.	362	00
817	Larimer, John,	do.	do.	510	76
818	LeFever, Jacob,	do.	do.	100	10
865	Leeper, Isaac,	do.	do.	404	83
866	Lott, Jacob,	do.	do.	2,129	69
868	Leyster, Lydia,	do.	do.	555	24
889	Lott Jacob,	do.	do.	346	26
890	Little, Alexander,	do.	do.	355	63
902	Landis, Henry M.,	do.	do.	414	27
913	Lott, J. W.,	do.	do.	603	50
953	Lightner, Nathaniel,	do.	do.	697	28
963	Lightner, Isaac,	do.	do.	1,465	07
699	Marshall, Benjamin A.,	do.	do.	561	75
742	Mehring, Daniel, estate of,	do.	do.	22	50
762	Myers, Jacob,	do.	do.	337	00
766	McClean, Moses,	do.	do.	1,138	35
767	Miller, J. K., and Ziegler, D.,	do.	do.	246	64
768	McCreary, Samuel,	do.	do.	300	32
774	McDonnell, Henry,	do.	do.	886	39
775	McPherson, Edward,	do.	do.	581	60
776	McMillan, David,	do.	do.	2,765	66
781	Myers, Ephraim,	do.	do.	822	02
782	Mans, Levi D.,	do.	do.	229	00
783	McSherry, William,	do.	do.	1,687	60
833	McKinney, Andrew,	do.	do.	403	00
834	McKinney, Robert B.,	do.	do.	329	25
862	Myers, John,	do.	do.	509	15
869	Marring, John,	do.	do.	285	25
870	Musser, George,	do.	do.	439	00
871	McAllister, James,	do.	do.	1,243	00
872	Myers, Henry,	do.	do.	1,055	20
884	Marshall, James H.,	do.	do.	1,239	42
885	Micky, John,	do.	do.	1,103	97
887	McMaster, John,	do.	do.	286	75
903	Myers, Zachariah,	do.	do.	1,168	22
923	Montfort, Henry,	do.	do.	1,279	95
930	Martin, John,	do.	do.	905	60
931	Mills, Abner,	do.	do.	170	00
932	Munshower, John,	do.	do.	672	15
933	McKnight, James,	do.	do.	1,276	31
948	Miller, Samuel B.,	do.	do.	1,250	51
969	Menehy, Edward,	do.	do.	480	40
972	McNair, Samuel S.,	do.	do.	2,665	50
973	Moritz, Samuel S.,	do.	do.	542	00
770	Nainstedt, Conrad,	do.	do.	494	20
819	Newman, Jesse D.,	do.	do.	96	00
917	Newman, Ephraim D.,	do.	do.	638	72
921	Norris, Eden,	do.	do.	237	25
804	Overholtzer, Emanuel,	do.	do.	150	00
918	Ogden, Francis B.,	do.	do.	526	00
983	Obendorff, Peter,	do.	do.	430	02
751	Patterson, George N.,	do.	do.	59	00
963	Plank, John E.,	do.	do.	1,801	14
773	Pierce, James,	do.	do.	832	00
908	Peters, Jacob,	do.	do.	160	50
934	Patterson, Sarah,	do.	do.	783	05
935	Patterson, William,	do.	do.	1,377	49
936	Plank, Levi M.,	do.	do.	1,161	50

Border Claims.

ADAMS COUNTY—*Continued.*

Vol. 1, 214.	Name.	Property taken by—		Amount.	
Nos. 700	Riggal, Henry,	Union and rebel forces,		$383	50
750	Rex, George W.,	do.	do.	249	50
759	Rhodes, David,	do.	do.	312	50
769	Raffenberger, Rebecca,	do.	do.	452	90
809	Rudisil, Emanuel,	do.	do.	149	00
835	Radkey, John,	do.	do.	444	27
863	Riggs, Mary E.,	do.	do.	143	00
867	Rodgers, Susie,	do.	do.	158	34
898	Rummel, John,	do.	do.	219	95
925	Reever, Abraham, estate of,	do.	do.	295	29
937	Rose, John P.,	do.	do.	750	00
938	Rose, George W. and Dorothea,	do.	do.	3,306	00
974	Rudisil, John,	do.	do.	231	96
716	Sheads, Elias,	do.	do.	130	00
717	Shultz, Elizabeth F.,	do.	do.	1,600	00
719	Schmucker, S. S.,	do.	do.	1,753	90
721	Sanppe, Valentine,	do.	do.	1,413	74
723	Stallsmith, Hannah,	do.	do.	177	70
729	Study, David,	do.	do.	981	00
731	Strasburg, A.,	do.	do.	300	00
732	Schwartz, Solomon,	do.	do.	114	80
733	Schwartz, Samuel,	do.	do.	836	00
752	Scott, Wm. C., and Washington,	do.	do.	120	00
760	Sourbaugh, Rudolph,	do.	do.	765	00
761	Shutz, Daniel,	do.	do.	287	50
784	Sell, Isaac,	do.	do.	175	00
785	Sterner, Eliza B.,	do.	do.	178	00
786	Spangler, Charles W.,	do.	do.	239	00
787	Spangler, John,	do.	do.	494	90
792	Strubinger, Michael,	do.	do.	130	00
810	Schwartz, Catharine,	do.	do.	2,103	70
811	Sheaffer, Daniel,	do.	do.	1,044	02
836	Spangler, John,	do.	do.	239	50
837	Swisher, Jacob,	do.	do.	1,249	00
843	Stutze, Martha E.,	do.	do.	155	25
844	Slyder, John, agent,	do.	do.	566	50
846	Sweney, H. D.,	do.	do.	395	00
847	Spangler, Henry,	do.	do.	1,908	23
848	Spangler, Abraham,	do.	do.	3,082	07
849	Sherfy, Joseph,	do.	do.	2,466	75
873	Stork, Adam,	do.	do.	141	00
875	Scheaffer, David E.,	do.	do.	1,464	86
882	Strenkle, Elizabeth,	do.	do.	170	75
883	Sanders, John,	do.	do.	374	50
886	Spangler, Joseph,	do.	do.	387	81
894	Shorb, Basil A.,	do.	do.	193	00
895	Sneeringer, David T.,	do.	do.	796	50
911	Spalding, Henry, estate,	do.	do.	170	00
943	Shuly, Aaron,	do.	do.	1,092	20
957	Swisher, Franklin,	do.	do.	1,725	25
958	Spangler, George,	do.	do.	2,658	00
959	Snyder, Philip,	do.	do.	477	50
960	Shriver, Christian,	do.	do.	300	00
970	Smith, Nicholas,	do.	do.	124	71
971	Shaner, Charles,	do.	do.	291	65
976	Shorb, Alexander,	do.	do.	290	00
977	Schwartz, Michael,	do.	do.	755	20
984	Snyder, Baltzer,	do.	do.	289	17
720	Troxell, Jacob,	do.	do.	400	00
724	Thomson, James H.,	do.	do.	435	25
725	Thompson, Mary, estate of,	do.	do.	288	25
746	Tanzer, John B.,	do.	do.	102	75
841	Thorn, Peter,	do.	do.	295	00
874	Tawney, Abraham,	do.	do.	439	40
879	Topper, Joseph P.,	do.	do.	107	35

Border Claims.

ADAMS COUNTY—*Continued.*

Vol. 1, 214.	NAME.	Property taken by—		Amount.	
Nos. 880	Topper, Jesse P.,	Union and rebel forces,		$850	60
893	Tawney, Abraham, sr., estate,	do.	do.	370	04
914	Trimmer, Frederick,	do.	do.	130	00
928	Trostle, J. B.,	do.	do.	1,768	75
954	Thompson, James,	do.	do.	487	00
961	Trostle, Catharine,	do.	do.	3,428	50
978	Trostle, John,	do.	do.	1,574	60
780	U. Breth. Church, per Trustee,	do.	do.	100	00
720	Utz, H.,	do.	do.	325	85
715	Wolff, Samuel,	do.	do.	322	00
718	Winebrenner, J. R.,	do.	do.	180	60
722	Wills, James J.,	do.	do.	1,593	00
738	Wildesin, Emanuel,	do.	do.	410	00
739	Wentz, Jesse K.,	do.	do.	300	00
747	Weaner, Franklin B.,	do.	do.	170	00
748	Weigel, John,	do.	do.	60	25
749	Weaner, Conrad,	do.	do.	42	00
753	White, Samuel,	do.	do.	170	00
754	Wilson, James S.,	do.	do.	1,005	05
757	Walford, Charles,	do.	do.	722	00
955	Weikert, Emanuel,	do.	do.	1,071	95
956	Weikert, Jacob,	do.	do.	1,722	00
979	Wolf, Melchoir,	do.	do.	319	00
899	Wolford, Jesse, for heirs,	do.	do.	245	99
907	Weaver, George,	do.	do.	290	00
915	Wolf, John George,	do.	do.	196	00
916	Wolf, Washington,	do.	do.	500	00
795	Weist, John,	do.	do.	502	10
796	Wolf, Henry,	do.	do.	472	50
807	Walker, Heziah L.,	do.	do.	295	00
829	Wert, Adam,	do.	do.	462	11
838	Weikert, John T.,	do.	do.	574	75
839	Weikert, George,	do.	do.	1,594	00
840	Walker, Joseph,	do.	do.	142	75
845	Wentz, John,	do.	do.	417	50
980	Worley, Jesse,	do.	do.	256	00
830	Young, William,	do.	do.	303	50
900	Young, Alexander,	do.	do.	275	00
727	Zeigler, Emanuel,	do.	do.	671	73
728	Zeigler, Jacob,	do.	do.	302	97
730	Zach, Michael,	do.	do.	503	25
942	Zeigler, David,	do.	do.	1,616	50

Bedford County, Pennsylvania.

Vol. 1, 214.	NAME.	Property taken by—		Amount.	
Nos. 997	Ake, John, executors of estate,	Union and rebel forces,		$100	00
998	Amick, John B.,	do.	do.	29	35
999	Ake, John T.,	do.	do.	124	70
1000	Burket, Samuel,	do.	do.	150	00
1001	Berkheimer, Josiah,	do.	do.	52	75
1002	Blymyer, George, & Son,	do.	do.	15	00
1003	Black, John C.,	do.	do.	115	75
1004	Bare, D. M.,	do.	do.	430	93
1005	Brumbaugh, D. S.,	do.	do.	34	56
1006	Bassler, Samuel,	do.	do.	130	00
1028	Bayers, John,	do.	do.	121	00
987	Clopper, Henry,	do.	do.	105	00
988	Carn, A. B.,	do.	do.	231	75

BEDFORD COUNTY—*Continued.*

Vol. 1, 241.	NAME.	Property taken by—		Amount.	
Nos. 1008	Cramer, A. B. & Co.,	Union and rebel forces,		$16	25
1009	Carpenter, Levi,	do.	do.	20	25
1018	Chuck, Samuel,	do.	do.	20	16½
1025	Clark, John G.,	do.	do.	216	50
1026	Cochenour, Jacob,	do.	do.	22	50
1027	Carpenter, Jacob, junior,	do.	do.	178	00
989	Dihert, Thomas,	do.	do.	34	00
990	Evans, Jacob,	do.	do.	20	00
991	Eicholtz, William G.,	do.	do.	73	71
992	Forney, William,	do.	do.	9	60
993	Foster, Ephraim,	do.	do.	2	00
994	Gump, G. W.,	do.	do.	150	00
995	Garretson, B. W.,	do.	do.	76	00
996	Griffith, Abner J.,	do.	do.	298	00
1007	Griffith, John,	do.	do.	8	00
1042	Gates, Henry,	do.	do.	200	00
1043	Gordon, Jeremiah,	do.	do.	525	00
1038	Haller, Philip V.,	do.	do.	78	60
1039	Henderson, B. R.,	do.	do.	51	00
1040	Hershberger, Henry,	do.	do.	26	40
1035	Imber, George M.,	do.	do.	111	50
1036	Imber, Josiah,	do.	do.	29	40
1037	Ickes, Samuel B.,	do.	do.	36	00
1034	Lzbarger, Daniel,	do.	do.	20	25
1030	Mor, John,	do.	do.	84	71
1031	Miller, T. J.,	do.	do.	36	00
1032	Mock, Jacob,	do.	do.	20	00
1033	Mann, George,	do.	do.	209	00
1055	Moses, Abraham,	do.	do.	42	80
1056	Morgant, Philip G.,	do.	do.	354	87
1057	Moser, Nathaniel,	do.	do.	22	00
1058	Mowry, Abraham W.,	do.	do.	425	62½
1051	Naugel, Frederick,	do.	do.	31	32
1052	Naugel, Michael,	do.	do.	86	00
1053	Naugel, Henry,	do.	do.	90	00
1054	Neal, Bernard O.,	do.	do.	57	00
1050	Oster, Jacob,	do.	do.	55	52
1049	Piper, A. M.,	do.	do.	110	00
1047	Roby, E. W.,	do.	do.	30	00
1048	Replogle, Rinehardt L.,	do.	do.	18	54
1019	Steele, David,	do.	do.	33	00
1020	Shuckey, Asa S.,	do.	do.	98	40
1021	Shoemaker, J. M.,	do.	do.	99	00
1022	Smauce, Daniel,	do.	do.	50	75
1023	Smith, Leonard,	do.	do.	75	00
1024	Sparks, Daniel C.,	do.	do.	8	50
1029	Steele, Solomon,	do.	do.	410	00
1044	Silver, Asa,	do.	do.	45	60
1045	Sill, James,	do.	do.	20	00
1046	Snyder, John,	do.	do.	30	00
1017	Troat, G. D.,	do.	do.	126	00
1011	Walford, John J.,	do.	do.	22	50
1012	Wishert, George,	do.	do.	175	00
1013	Williams, J. W.,	do.	do.	125	30
1014	Wisegarver, A. J.,	do.	do.	24	35
1015	Wisegarver, W. C.,	do.	do.	35	75
1016	Wilhelm, John, junior,	do.	do.	27	00
1010	Zimmers, Sarah,	do.	do.	36	00

Border Claims.

Cumberland County, Pennsylvania.

Vol. 1, 214.	NAME.	Property taken by—		Amount.	
Nos. 1076	Albright, Jacob,	Union and rebel forces,		$854	50
1077	Aughrenbaugh, H. E.,	do.	do.	46	00
1078	Albright, Samuel,	do.	do.	561	80
1178	Angle, Martin M.,	do.	do.	250	00
1179	Allen, William H.,	do.	do.	1,081	00
1079	Burkholder, H. L.,	do.	do.	1,056	59
1080	Beattie, Allen,	do.	do.	107	20
1082	Burkholder, Joseph,	do.	do.	157	60
1083	Baker, Solomon,	do.	do.	332	35
1175	Burtner, D.,	do.	do.	815	00
1176	Brinton, Lewis,	do.	do.	138	00
1177	Bowman, Samuel,	do.	do.	329	24
1180	Bobb, John,	do.	do.	180	50
1181	Brandin, W. T.,	do.	do.	510	40
1182	Bollinger, Eliza,	do.	do.	1,842	50
1101	Crepler, John A.,	do.	do.	81	50
1102	Church, Julian,	do.	do.	321	50
1103	Church, Robert R.,	do.	do.	232	00
1104	Cameron, John,	do.	do.	63	50
1145	Crisswell, G. W.,	do.	do.	1,182	00
1155	Dugan, Henry,	do.	do.	60	63
1168	Dougherty, Joseph,	do.	do.	310	00
1157	Eichelberger, Jonas,	do.	do.	929	50
1158	Eichelberger, David,	do.	do.	257	15
1159	Eberly, Samuel,	do.	do.	194	25
1160	Eckel, John B.,	do.	do.	15	00
1161	Eichelberger, Jacob,	do.	do.	2,683	00
1162	Eberly, C.,	do.	do.	115	90
1163	Ervine, Charles and Kate,	do.	do.	370	00
1173	Erb, A. P.,	do.	do.	1,155	20
1174	Eppley, Samuel,	do.	do.	515	00
679	Ferman, John,	do.	do.	298	00
683	Fishburn, A. K.,	do.	do.	140	00
684	Fenn, Margaretta,	do.	do.	2,639	00
685	Goodyear, Samuel,	do.	do.	130	00
1098	Giveler, Nancy,	do.	do.	101	00
1099	Graham, James,	do.	do.	225	00
1137	Glenn, W. M.,	do.	do.	104	00
1072	Hinkle, C. K.,	do.	do.	34	00
1073	Hummel, Richard H.,	do.	do.	3,834	01
1074	Hummel, Valentine,	do.	do.	6,512	22
1075	Henry, John,	do.	do.	100	00
1081	Hamer, Daniel,	do.	do.	270	00
1084	Handshoe, Henry P.,	do.	do.	1,083	33
1085	Houdeshell, David,	do.	do.	218	40
1086	Haldemar, J. S.,	do.	do.	2,201	50
1134	Hall, John,	do.	do.	82	50
1135	Hess, Thomas,	do.	do.	150	00
1136	Hennor, John,	do.	do.	320	00
1141	Hostetter, Abraham,	do.	do.	2,130	37½
1197	Irvine, Robert, heirs of,	do.	do.	155	68
1167	Jauss, John G.,	do.	do.	50	00
686	Kledder, George,	do.	do.	520	00
1093	Kinkle, John,	do.	do.	195	00
1116	Kimmell, John,	do.	do.	60	00
1164	Kerr, Andrew,	do.	do.	259	50
1169	Kreitzer, Andrew,	do.	do.	654	00
1170	Koontz, Philip,	do.	do.	253	50
1171	Kunkle, Samuel,	do.	do.	134	50
1172	Kitsmetter, Jacob,	do.	do.	17	20
1187	Kinter, Jacob,	do.	do.	72	50
1188	Kriger, David,	do.	do.	363	20
1189	Keister, Washington,	do.	do.	290	00
1190	Koons, Jacob,	do.	do.	100	00

CUMBERLAND COUNTY—*Continued.*

Vol. 1. 214.	NAME.	Property taken by—		Amount.	
Nos. 1191	Kreiger, Martin,	Union and rebel forces,		$258	00
1192	Keller, P. A.,	do.	do.	2,808	00
1195	Kramer, F. C.,	do.	do.	499	00
1067	Laughler, Atcheson,	do.	do.	125	00
1071	Line, Daniel,	do.	do.	447	05
1100	Lantz, John,	do.	do.	466	00
1107	Lindemood, George,	do.	do.	253	00
1105	Mater, Robert,	do.	do.	10	00
1106	Mower, William,	do.	do.	9	00
1109	Myers, Samuel,	do.	do.	180	00
1113	McFarland, C.,	do.	do.	215	00
1114	Mellinger, Christian,	do.	do.	1,534	25
1115	Mumper, George W.,	do.	do.	3,217	50
1117	Musser, Henry B.,	do.	do.	69	40
1119	Myers, Michael A., use of Jacob Rheems,	do.	do.	76	00
1120	Miller, William,	do.	do.	190	28
1121	Martin, David,	do.	do.	297	00
1122	Myers, John,	do.	do.	161	00
1144	Megara, James,	do.	do.	599	00
1147	Musser, David,	do.	do.	65	50
1148	Mater, Caroline K.,	do.	do.	132	65
1152	Mater, Mary A.,	do.	do.	1,067	00
1153	Merkley, Solomon,	do.	do.	90	00
1154	Moore, Matthew,	do.	do.	518	00
1165	Mosser, John M.,	do.	do.	280	88
1194	Mullin, Charles H.,	do.	do.	3,956	62
1058	Nicholas, Peter,	do.	do.	30	00
1059	Naylor, David,	do.	do.	137	00
1060	Nottinger, Jeremiah,	do.	do.	190	00
1061	Noble, Armstrong,	do.	do.	50	00
1062	Noble, John B ,	do.	do.	275	00
1068	Newman, Henry D.,	do.	do.	123	00
1069	Naugle, Samuel,	do.	do.	335	25
1063	Ocker, William,	do.	do.	185	00
1110	Oyster, George, for heirs of Mary Oyster,	do.	do.	667	75
1111	Oyster, George,	do.	do.	100	00
1112	Overholtzer, Abraham,	do.	do.	66	42½
1064	Putt, William I.,	do.	do.	179	00
1065	Pritsch, Philip,	do.	do.	400	00
1066	Peffer, Lafayette,	do.	do.	80	00
1070	Pague, John,	do.	do.	155	00
1118	Rheem, Jacob,	do.	do.	436	60
1129	Riley, Thomas,	do.	do.	100	00
1130	Reichert, William,	do.	do.	52	50
1131	Redsecker, Jacob, estate of,	do.	do.	112	47
1132	Rupp, Jacob G.,	do.	do.	112	15
1133	Reling, William,	do.	do.	170	00
1139	Reese, George,	do.	do.	192	80
1140	Rebuck, Jacob,	do.	do.	47	20
1166	Ruby, Henry,	do.	do.	2,744	08
680	Senner, Jacob,	do.	do.	170	50
681	Schuchman, Peter,	do.	do.	300	00
682	Smith, Simon,	do.	do.	127	00
1087	Seidle, John B.,	do.	do.	63	00
1088	Shopp, Jacob S.,	do.	do.	120	00
1089	Saddler, William,	do.	do.	145	00
1090	Saddler, Jacob,	do.	do.	169	00
1091	Sholl, Jacob,	do.	do.	2,208	75
1092	Sheely, F. I.,	do.	do.	750	00
1094	Sherfy, Solomon,	do.	do.	70	00
1095	Stumbough, John,	do.	do.	352	50

Border Claims.

CUMBERLAND COUNTY—*Continued.*

Vol. 1, 214.	NAME.	Property taken by—		Amount.	
Nos. 1096	Sieber & Angle,	Union and rebel forces,		$1,150	02
1097	Stanton, Perry,	do.	do.	35	75
1108	Sauck, Peter,	do.	do.	993	00
1142	Senseman, A.,	do.	do.	70	50
1143	Spong, Benjamin,	do.	do.	618	25
1146	Shaeffer, John,	do.	do.	165	35
1149	Straining, Daniel,	do.	do.	145	00
1150	Shopp, John,	do.	do.	233	50
1151	Shearer, John,	do.	do.	263	00
1126	Thompson, Joseph C.,	do.	do.	85	00
1138	Tritt, George L.,	do.	do.	143	80
1123	Wood, Henrietta,	do.	do.	326	00
1124	Wolf, John,	do.	do.	94	45
1125	Wormley, E.,	do.	do.	842	75
1127	Wunderlich, John, and Wells, William,	do.	do.	240	00
1128	Wonder, John,	do.	do.	1,938	00
1156	Wister, John, for Duncannon Iron Company,	do.	do.	168	40
1185	Wolf, George,	do.	do.	146	00
1186	Wherey, William,	do.	do.	180	00
1193	Woodward, R. C.,	do.	do.	1,407	00
1196	Woods, N. W.,	do.	do.		
1183	Zimmerman, Henry,	do.	do.	627	90
1184	Zug, Jacob,	do.	do.	225	00

Fulton County, Pennsylvania.

Vol. 1, 214.	NAME.	Property taken by—		Amount.	
Nos. 1208	Austin, Rowland,	Union and rebel forces,		$31	74
1209	Alexander, Catharine,	do.	do.	36	87
1214	Barton B. E.,	do.	do.	695	00
1207	Clarke, J. W.,	do.	do.	525	00
1213	Cammarer, Samuel J.,	do.	do.	47	50
1215	Dickson, Mark,	do.	do.	204	72
1210	Fields, J. W.,	do.	do.	11	20
1212	Fixsen, Feede,	do.	do.	302	00
1217	Fere, Daniel,	do.	do.	725	00
1211	Gunnell, John,	do.	do.	710	00
1218	Gisinger, John,	do.	do.	195	00
1205	Kendall, James,	do.	do.	560	00
1206	Knepper, Solomon,	do.	do.	490	00
1201	Lehman, Isaiah,	do.	do.	140	00
1204	Lynch, Wesley,	do.	do.	198	00
1198	McDonald, Jacob,	do.	do.	447	00
1199	Mann, David,	do.	do.	76	35
1200	McCulloch, George W.,	do.	do.	720	00
1203	Martin, C. H., Elizabeth, and Maria,	do.	do.	720	40
1202	Nagle, Jacob,	do.	do.	139	00
1219	Porter, J. W.,	do.	do.	1,468	00
1222	Pott, Magdalena,	do.	do.	Rebel. 85	00
1221	Raby, John,	do.	do.	622	75
1220	Sloane, John M.,	do.	do.	482	30
678	Truax, Stillwell W.,	do.	do.	456	00

Border Claims.

Franklin County, Pennsylvania.

Vol. 1, 214.	NAME.	Property taken by—		Amount.	
Nos. 1289	Austin, J. C.,	Union and rebel forces,		$50	12
1291	Angle, Jeremiah,	do.	do.	100	00
1303	Allen, Josiah,	do.	do.	500	00
1304	Appengiller, Henry,	do.	do.	240	00
1305	Angle, John H.,	do.	do.	805	20
672	Baker, Daniel H.,	do.	do.	515	00
673	Brandt, William,	do.	do.	235	00
1327	Baker, Upton J.,	do.	do.	200	00
1328	Barntizell, Henry,	do.	do.	1,720	00
1329	Benedict Abraham,	do.	do.	50	00
1330	Brumbaugh, Nathan,	do.	do.	1,214	00
1331	Bowden, Francis,	do.	do.	705	00
1332	Besore, George,	do.	do.	1,298	10
1333	Brewer, Simon,	do.	do.	495	00
1334	Brown, J. M.,	do.	do.	305	00
1335	Bittner, John,	do.	do.	296	00
1336	Brewer Jacob,	do.	do.	350	00
1337	Bosserman, Joseph,	do.	do.	455	00
1338	Bradly, L. A.,	do.	do.	249	00
1339	Brewer, Henry R.,	do.	do.	419	00
1399	Barkdall, Matthias,	do.	do.	13	60
1400	Bricker. Samuel,	do.	do.	14	00
1402	Bryan, John,	do.	do.	342	25
1403	Bare, John,	do.	do.	125	00
1404	Brumbaugh, J. R.,	do.	do.	292	52
1405	Bratton, William,	do.	do.	446	35
1406	Baer, Israel,	do.	do.	496	70
1407	Baer, Henry,	do.	do.	1,126	32
1472	Bonebrake, Nicholas,	do.	do.	1,321	40
1473	Brown, Daniel,	do.	do.	240	00
1474	Boyd, Joseph,	do.	do.	566	80
1475	Black, Robert,	do.	do.	998	95
1476	Burns, Samuel, estate of,	do.	do.	363	00
1477	Barr, Abraham,	do.	do.	2,132	00
1478	Brown, William,	do.	do.	328	00
1479	Booze, Joseph,	do.	do.	727	50
1342	Corbett, W. C.,	do.	do.	105	00
1343	Cook, Adam,	do.	do.	73	20
1344	Cray, William H.	do.	do.	58	50
1345	Clinger, Thomas,	do.	do.	12	00
1346	Chambers, S. B.,	do.	do.	150	00
1347	Crowell & Davidson, by J. B. Crowell,	do.	do.	234	00
1348	Crowell, Henry,	do.	do.	138	00
1350	Cresler, J.,	do.	do.	156	00
1351	Clark, Charles A.,	do.	do.	502	00
1352	Crisswell, John H.,	do.	do.	437	00
1354	Carbaugh, Jacob,	do.	do.	911	55
1355	Craig, John,	do.	do.	500	00
1356	Cook, John B.,	do.	do.	421	00
1357	Caufman, Jacob,	do.	do.	778	50
1358	Crider, Peter,	do.	do.	240	00
1350	Coble, Samuel,	do.	do.	260	00
1360	Crunkleton, James S.,	do.	do.	1,008	00
1361	Crider, Abraham,	do.	do.	622	00
1362	Cover, Daniel,	do.	do.	745	00
1401	Chambers, George, and Burkholder, Charles, estate of,	do.	do.	200	00
1451	Dietrick, Jacob, estate of,	do.	do.	150	00
1452	Downey, John,	do.	do.	150	00
1456	Dietch, Jacob,	do.	do.	260	00
1457	Detrich, Samuel,	do.	do.	301	75
1458	Detrich, Frederick,	do.	do.	240	00
1459	Detwiller, John L.,	do.	do.	181	00

FRANKLIN COUNTY—*Continued.*

Vol. 1, 214.	NAMES.	Property taken by—		Amount.	
Nos. 1460	Dosch, Michael,	Union and rebel forces,		$157	50
1461	Duffield, Phares,	do.	do.	1,711	50
1481	Ettes, Jacob,	do.	do.	73	00
1482	Elden, Joseph,	do.	do.	245	35
1483	Enbeck, John,	do.	do.	190	00
1484	Eberly, Jacob,	do.	do.	600	00
1485	Easton, Hetty A.,	do.	do.	30	00
Vol. 2. 214—1487	Ebersole, Henry,	do.	do.	227	47
Vol. 1. 214—1488	Eshelman, John,	do.	do.	1,063	00
674	Friedley, Jacob,	do.	do.	485	50
1316	Farmers' and Mechanics' Industrial Association,	do.	do.	500	00
1317	Finnefrock, David,	do.	do.	17	00
1318	Foreman, Frederick,	do.	do.	431	00
1319	Frize, Jacob,	do.	do.	453	85
1320	Frick, Jacob,	do.	do.	1,600	00
1321	Funk, Jacob,	do.	do.	190	25
1322	Franz, John,	do.	do.	1,859	00
1323	Fleck, George,	do.	do.	476	80
1324	Foltz, George W.,	do.	do.	1,111	40
1325	Finnefrock, Daniel,	do.	do.	1,030	00
1326	Forbes, William,	do.	do.	88	06
1340	Fox, Isaac R.,	do.	do.	156	50
1341	Frantz, Samuel,	do.	do.	1,034	50
1377	Finegar, John,	do.	do.	632	00
1263	Grove, George, junior,	do.	do.	260	00
1265	Gilbert, V. B.,	do.	do.	140	00
1266	Grimes, Hannah,	do.	do.	83	75
1267	Gipe, Andrew,	do.	do.	55	40
1268	Grove, John B.,	do.	do.	931	00
1269	Grove, Jacob,	do.	do.	1,538	50
1270	George, Henry,	do.	do.	2,181	00
1271	George, Jeremiah W.,	do.	do.	1,430	00
1272	Good, Michael,	do.	do.	290	10
1273	Gilland, Charles,	do.	do.	1,478	75
1274	Good, Henry,	do.	do.	961	00
1275	Gilds, Daniel,	do.	do.	740	00
1462	Gordon, C. H.,	do.	do.	400	50
677	Hoover, J. W., (of Hoover & Shockey,)	do.	do.	586	00
1276	Hollar, David,	do.	do.	112	00
1277	Harmon, Jeremiah,	do.	do.	10	00
1278	Hammond, John,	do.	do.	60	00
1279	Huber, B. S.,	do.	do.	260	24
1280	Heyser, William, estate of,	do.	do.	984	60
1281	Hege, Henry,	do.	do.	2,006	73
1282	Harchlerood, Michael,	do.	do.	4,670	60
1283	Hollar, John,	do.	do.	476	00
1284	Herst, Salome,	do.	do.	412	30
1285	Hollar, Peter C.,	do.	do.	1,032	90
1286	Hoover, Henry W.,	do.	do.	190	00
1384	Hammond, John,	do.	do.	60	00
1385	Hewser, Jeremiah,	do.	do.	6	00
1387	Hege, Michael,	do.	do.	10	00
1388	Hassler, Samuel F.,	do.	do.	841	00
1389	Helsinger, Jacob,	do.	do.	665	15
1390	Hesshey, Jacob,	do.	do.	675	25
1391	Horst, Abraham,	do.	do.	242	20
1392	Hege, Jacob,	do.	do.	529	75
1393	Hege, Henry B.,	do.	do.	393	80
1394	Hartzoe, John,	do.	do.	988	50

FRANKLIN COUNTY—*Continued.*

Vol. 1, 214.	NAME.	Property taken by—		Amount.	
Nos. 1395	Hoover, Christian,	Union and rebel forces,		$464	00
1396	Hamilton, William,	do.	do.	307	00
1397	Hade, William,	do.	do.	2,127	80
1398	Hollinger, Maria A.,	do.	do.	1,835	15
1226	Immel, John,	do.	do.	631	50
1480	Johnston, Robert,	do.	do.	476	00
Vol. 2.					
1486	Johnston, George,	do.	do.	2,050	50
Vol. 1.					
1236	Kyner, Samuel,	do.	do.	165	00
1237	Karper, John,	do.	do.	15	00
1238	Kennedy, James J.,	do.	do.	54	57
1239	Kroh, Calvin E.,	do.	do.	106	00
1240	Knepper, George,	do.	do.	100	00
1241	Knave, George,	do.	do.	90	75
1242	Kennedy, John,	do.	do.	81	50
1243	Karper, William,	do.	do.	190	50
1244	Kauffman, Isaac,	do.	do.	213	00
1245	Kennedy, J. C.,	do.	do.	1,630	50
1246	Kurtz, Jacob, estate of,	do.	do.	424	00
1247	Kepner, L. C.,	do.	do.	239	25
1248	Kuhn, George,	do.	do.	471	00
1249	Keisecker, John,	do.	do.	2,055	50
1250	Karper, John,	do.	do.	643	50
1349	Leckron, John,	do.	do.	153	00
1363	Lemaster, Philip,	do.	do.	1,387	26
1364	Lesher, Jacob,	do.	do.	344	50
1365	Lesher, Abraham,	do.	do.	1,239	25
1366	Lesher, Abraham,	do.	do.	830	77
1367	Lesher, John,	do.	do.	1,069	75
1368	Lochbaum, John,	do.	do.	40	00
1370	Lehman, Christian,	do.	do.	170	00
1371	Lutz, Henry,	do.	do.	1,119	00
1372	Lantz, John,	do.	do.	87	24
1373	Lightfoot, Jacob,	do.	do.	634	92
1374	Lehman, Daniel,	do.	do.	186	75
1375	Long, John M.,	do.	do.	256	50
1376	Lenberr, Henry,	do.	do.	437	50
1378	Lehman, Daniel,	do.	do.	518	00
1379	Leiter, George,	do.	do.	351	50
1380	Leisher, David M.,	do.	do.	417	65
1381	Ludwig, George,	do.	do.	345	40
1382	Lehman, Abraham,	do.	do.	220	10
1383	Lightner, Samuel,	do.	do.	245	00
1254	McCauley, M M.,	do.	do.	18	50
1255	McClure, William,	do.	do.	106	00
1256	McLanahan, John R.,	do.	do.	249	50
1257	McIlvaney, James,	do.	do.	309	80
1421	McClelland, John,	do.	do.	227	50
1424	McDowell, Josiah C.,	do.	do.	158	50
1426	McFerran, Phares,	do.	do.	553	00
1427	McKenzie, Samuel,	do.	do.	197	00
1431	McFenen, George, senior,	do.	do.	1,375	00
1433	McGinley, G. W.,	do.	do.	299	30
1553	McCullough, John, junior,	do.	do.	793	00
675	Millhouse, John,	do.	do.	225	00
1251	Moun, J. C.,	do.	do.	415	00
1252	Messersmith, G. R.,	do.	do.	957	70
1253	Mahan, Robert,	do.	do.	55	00
1258	Monn, A. S.,	do.	do.	1,052	50
1259	Martin Alexander,	do.	do.	296	00
1260	Miller, John,	do.	do.	1,633	62
1261	Myers, Daniel,	do.	do.	927	00

FRANKLIN COUNTY—*Continued.*

Vol. 1, 214.	NAME.	Property taken by—		Amount.	
Nos. 1262	Mullin, John,	Union and rebel forces,		$1,329	25
1418	Miller, Susanna,	do.	do.	90	00
1419	Miller, John F.,	do.	do.	124	50
1420	Myers, Jacob,	do.	do.	316	00
1422	Myers, John B.,	do.	do.	155	20
1423	Mowen, David,	do.	do.	1,253	50
1425	Monn, Jacob C.,	do.	do.	1,224	50
1428	Michaels, Charles,	do.	do.	135	00
1429	Miller, John,	do.	do.	236	90
1432	Mickly, Daniel,	do.	do.	900	25
1449	Miller, Daniel,	do.	do.	836	50
1450	Middon, George,	do.	do.	150	00
1455	Miller, William H.,	do.	do.	1,055	00
1430	Masters, Conrad,	do.	do.	875	00
1413	Newman, W. D.,	do.	do.	1,313	85
1414	Newcomer, David,	do.	do.	394	10
1415	Nicklas, Jacob,	do.	do.	424	65
1416	Nickle, William,	do.	do.	773	30
1417	Newcomer, Daniel,	do.	do.	968	75
1454	North, A. J., for firm of J. B. Myers & Co.,	do.	do.	368	50
1408	Oller, John S.,	do.	do.	106	60
1409	Oaks, Henry,	do.	do.	779	75
1410	Osbaugh, J. B.	do.	do.	316	90
1411	Oyler, Andrew P.,	do.	do.	394	00
1412	Oyler, Levi,	do.	do.	950	10
1292	Phreaner, John H.,	do.	do.	140	00
1293	Peiffer, P. H., (for firm,)	do.	do.	150	00
1294	Pressler, George,	do.	do.	5	00
1295	Plasterer, C.,	do.	do.	150	00
1296	Persinger, Jacob,	do.	do.	51	00
1297	Pauling, T.,	do.	do.	364	50
1306	Peckman, Francis,	do.	do.	300	00
1307	Potsgrove, Joseph,	do.	do.	295	00
1309	Palmer, Daniel,	do.	do.	774	00
1308	Phenecie, Joseph,	do.	do.	295	00
1434	Rankin, Andrew B.,	do.	do.	610	74
1435	Rupert, William,	do.	do.	70	00
1436	Rankin, A. N.,	do.	do.	597	00
1437	Rapley, George E.,	do.	do.	45	00
1438	Rider, John,	do.	do.	125	00
1439	Reges, Mary, (by agent,)	do.	do.	18	87
1440	Ryder, Henry,	do.	do.	365	00
1441	Ritchey, Atchison,	do.	do.	1,598	40
1442	Ryder, Adam W.,	do.	do.	231	30
1443	Rhodes, Charles W.,	do.	do.	763	00
1444	Ripple, Joseph,	do.	do.	557	00
1445	Rutt, Michael,	do.	do.	149	20
1446	Reisher, Samuel,	do.	do.	450	00
1447	Reisher, Daniel S.,	do.	do.	950	00
1448	Rebok, Henry W.,	do.	do.	110	00
676	Stouffer, Jacob,	do.	do.	4,538	00
687	Sellers, Elizabeth C.,	do.	do.	1,319	50
688	Sheller, Daniel,	do.	do.	72	00
689	Shafer, Jeremiah,	do.	do.	126	00
690	Solenberger, Noah W.,	do.	do.	597	00
691	Swigert, John A.,	do.	do.	185	25
692	Strock, Christian,	do.	do.	115	00
693	Small, Samuel,	do.	do.	140	00
694	Small, George,	do.	do.	268	60
695	Small, Adam,	do.	do.	987	50
696	Snyder, J. C.,	do.	do.	646	00
697	Singer, John,	do.	do.	100	00

Border Claims.

FRANKLIN COUNTY—*Continued.*

Vol. 1, 214.	NAME.	Property taken by—		Amount.	
Nos. 698	Sallenberger, Abraham W.,	Union and rebel forces,		$1,095	00
1223	Sniveley, Melchi,	do.	do.	16	00
1224	Sniveley, Joseph,	do.	do.	86	46
1225	Strine, Peter,	do.	do.	12	40
1231	Shank, John, senior,	do.	do.	1,135	00
1232	Stoner, Jacob M.,	do.	do.	212	20
1233	Snyder, H. F.,	do.	do.	718	00
1234	Sollenberger, Peter,	do.	do.	162	00
1235	Stouffer, Henry,	do.	do.	465	00
1264	Sill, William G.,	do.	do.	11	00
1369	Settle, Daniel,	do.	do.	22	00
1386	Stouffer, John P.,	do.	do.	70	00
Vol. 2.					
1489	Snowberger, George,	do.	do.	150	00
1490	Shockey, Christian,	do.	do.	190	00
1491	Stoner, David, Henry, and David F.,	do.	do.	1,286	12
1492	Shank, William,	do.	do.	125	00
1493	Stouffer, Jacob,	do.	do.	1,009	50
1494	Sniveley, Jacob S.,	do.	do.	1,111	00
Vol. 1.					
1495	Snively, Joseph,	do.	do.	753	63
1496	Steel, John,	do.	do.	132	30
1497	Sourbaugh, George,	do.	do.	194	00
1498	Smith, George,	do.	do.	502	50
1499	Shockey, Christian,	do.	do.	970	00
1500	Stouffer, Benjamin F.,	do.	do.	652	00
1501	Shields, M. B.,	do.	do.	219	00
1502	Smith, Frederick,	do.	do.	743	00
1503	Shook, Jacob,	do.	do.	2,504	29
1464	Tritte, John H.,	do.	do.	130	00
1469	Trayer, Henry,	do.	do.	259	50
1470	Treher, John,	do.	do.	979	25
1471	Trostle, Daniel,	do.	do.	470	00
1229	Uglow, Benjamin,	do.	do.	604	00
1230	Unger, A. J.,	do.	do.	681	25
1462	Vanderan, Lewis,	do.	do.	15	00
1467	Vanderan, William,	do.	do.	1,458	47
1468	Vance, Philip,	do.	do.	400	50
1287	Walter, Bernard,	do.	do.	107	67
1288	Wilhelm, John,	do.	do.	263	98
1290	Wilt, Jacob,	do.	do.	25	00
1298	Wingard, Adam B.,	do.	do.	358	50
1299	Witmer, John B.,	do.	do.	1,038	34
1300	West, Charles,	do.	do.	572	50
1301	Wolf, John,	do.	do.	1,170	00
1302	Wistar, Jacob,	do.	do.	1,055	00
1310	Wengert, Jacob,	do.	do.	150	00
1311	Whitman, Jacob,	do.	do.	20	00
1312	Whitmore, Jacob H.,	do.	do.	10	00
1313	Wiland, Jacob C.,	do.	do.	150	00
1314	Wenzer, Henry H.,	do.	do.	1,173	00
1315	Wierman, Elizabeth,	do.	do.	284	00
1227	Young, John, heirs of,	do.	do.	316	32
1228	Young, Samuel,	do.	do.	941	50
1353	Zarger, Adam, and Abraham Carbo,	do.	do.	308	00
1465	Zook, John,	do.	do.	63	95
1466	Zook, Jacob,	do.	do.	179	00

Border Claims.

York County, Pennsylvania.

Vol. 2, 214.	NAME.	Property taken by—		Amount.	
Nos. 1513	Albright, Catharine J.,	Union and rebel forces,		$249	20
1538	Aleman, Horace,	do.	do.	300	00
1539	Althoff, B. G.,	do.	do.	120	00
1534	Bubb, (or Lob,) Nicholas,	do.	do.	709	40
1540	Beard, William,	do.	do.	25	00
1541	Bair, John,	do.	do.	210	00
1545	Bowman, Jacob,	do.	do.	367	60
1510	Cassel, Henry,	do.	do.	225	00
1507	Diehl, Charles,	do.	do.	464	00
1514	Dasher, Thomas I.,	do.	do.	199	85
1526	Eichelberger, George,	do.	do.	100	00
1542	Eckert, Andrew,	do.	do.	43	20
1525	Forney, Karle,	do.	do.	396	00
1546	Gitt, Josiah W.,	do.	do.	1,165	00
1504	Henry, David M.,	do.	do.	91	50
1509	Henry, John R.,	do.	do.	190	00
1519	Henry, Isaac R.,	do.	do.	66	00
1527	Haar, Jesse,	do.	do.	199	00
1531	Hough, John,	do.	do.	121	13
1537	Henry, Joel,	do.	do.	40	00
1521	Hantz, Henry,	do.	do.	1,594	65
1508	Kauffett & Lannis,	do.	do.	6,463	41
1520	Koob, Matthias,	do.	do.	156	10
1524	Keller, Samuel,	do.	do.	492	75
1532	Kunkel, Jacob,	do.	do.	190	00
1536	Lentz, Henry,	do.	do.	125	00
1506	Mumper, John,	do.	do.	649	75
1515	McGee, James F.,	do.	do.	37	00
1528	Myers, John A.,	do.	do.	104	00
1533	Myers, Benjamin,	do.	do.	180	00
1547	Michael, A. N.,	do.	do.	372	00
1529	Noel, Peter,	do.	do.	100	63
1530	Noel, Michael,	do.	do.	295	00
1511	Ross, Andrew,	do.	do.	350	00
1522	Rudisil, Andrew,	do.	do.	295	00
1516	Shatter, John C.,	do.	do.	15	00
1535	Straly, Abraham,	do.	do.	400	00
1543	Slagle, David,	do.	do.	60	00
1517	Thomson, Alexander J.,	do.	do.	249	50
1518	Thomson, H. M.,	do.	do.	379	72
1523	Triver, Abraham,	do.	do.	150	00
1512	White, Nathaniel,	do.	do.	399	20
1544	Young, G., & Sons, by R. Young,	do.	do.	677	00
1548	Young, Charles,	do.	do.	2,374	00
1505	Zeigler, John E.,	do.	do.	1,940	90
	Grand total,			$533,653	04½

876 claims.

C. STATEMENT

Of amount of the surplus revenue of the United States, distributed among the States, received by Pennsylvania.

The act of distribution was passed on the 23d June, 1836. The act was accepted by the Commonwealth on the 22d December, 1836.

The amount awarded to Pennsylvania, as her share in the distribution, was		$3,823,353 00
The following payments were made in 1837:		
January 13 and 19, per State Treasurer's Report, (pages 96 and 98,)	$955,838 26	
April 1, per State Treasurer's Report, (page 196,)	955,838 26	
July 1, per State Treasurer's Report, (page 296,)	955,838 26	
Total amount received,		2,867,514 78
Balance due Pennsylvania,		$955,838 26

October 2, 1837, by act of Congress this payment was postponed until 1st January, 1839.

October 16, 1837, the United States Treasurer was authorized to pay warrants already issued to the States.

A letter from the Treasurer of the United States to this Department, dated 17th September, 1880, says, "there is no record in this office that this balance has ever been paid to Pennsylvania." After diligent search in the Auditor General's and State Treasurer's Departments, no evidence could be found of its payment.

D. PENNSYLVANIA FINANCES.

A BRIEF REVIEW OF THE FINANCIAL HISTORY OF PENNSYLVANIA, AND OF THE METHODS OF AUDITING PUBLIC ACCOUNTS; WITH LISTS OF FINANCE COMMITTEES AND ACCOUNTING OFFICERS OF THE PROVINCE AND STATE, FROM THE INCEPTION OF THE GOVERNMENT TO THE PRESENT TIME.

The specific promises of the Proprietary to the first settlers in the Province of Pennsylvania, relative to matters of public concern, subscribed to in England before the departure for the new country, and afterwards embodied in the first Constitution of the Province, the frame of government of 1682, distinctly define and limit the respective powers of the coördinate branches of government in respect to matters of trade and treasury. Whilst the Governor and Provincial Council had, at all times, the right to propose measures of finance and the power "to inspect the management of the public treasury, and punish those who shall convert any part thereof to any other use than what hath been agreed upon by the Governor, Provincial Council, and General Assembly,"* to the Assembly, or General Assembly as the House of Representatives was at the beginning styled, was virtually reserved the right of controlling the finances, for it always lay within their power to confirm or reject the measures proposed by the Governor and Council.

Under the original plan of government, for the better management of the trust imposed upon the Provincial Council, it was divided into four distinct Standing Committees; each committee to consist of one fourth of the Council as it stood composed at any one time; a Committee of Plantations; a Committee of Justice and Safety; a Committee of Manners, Education, and Arts, and a Committee of Trade and Treasury. Upon the last mentioned committee, was imposed the duty, *inter alia*, of seeing that proper measures were adopted to supply the means of defraying the public charges of the Province; but, owing to the "fewness of the inhabitants," it was found impracticable to carry out the original plan in regard to the number of councillors, it was largely reduced,† the appointment of standing committees was dispensed with, and in lieu thereof a fixed number of councillors—one third—were compelled to be in attendance upon the Governor at all times, subject to his immediate call. To the Governor and Council thus constituted, were entrusted the daily concerns of the government.

The fiscal methods of the province at the inception of its government were necessarily simple. The public demands upon the exchequer were few and easily met. A provincial Treasurer, or "Receiver of the Public Aid," disbursed upon the orders of Assembly and Council such sums of money as were entrusted to his keeping; the record of his disbursements appear-

* See frame of government, 1682. † Frame of 1683.

ing from time to time upon the minutes of Council and Assembly. As the government grew older, however, a system of general revenue became necessary to meet the demands of its rapidly increasing wants.

A hasty glance (and it is not claimed that this imperfect sketch is anything else) at the volumnious financial history of Pennsylvania, which has been written upon the pages of her records from this primitive period to the present, through the years which have made her a powerful Commonwealth, cannot fail to be attracted by at least three prominent points in that history, which may be briefly stated in the following terms: First, the period of her primitive revenues derived from such sources alone as her first imposts, excises, &c., in point of time from 1683 to 1723; second, the period of the General Loan Office, the reign of paper money, or of revenues derived in addition to her customs, from the use of her own credit by loans of paper money styled "Bills of Credit," in point of time from 1722 to 1795; third, the period of her modern revenues and their application to a system of internal improvements, together with the object and extent of her "State Loans," so called. To this, with propriety, may be added some mention of the accounting officers of Province and State, and of the methods of adjusting accounts.

Primitive Revenues.

The early Revenues of Pennsylvania may properly be divided into two classes, viz: Imposts or duties—the receipts of customs—and Excises or taxes of a purely internal nature.

The first class consisted of duties imposed upon imported articles enumerated in the chronological order of their imposition, as follows: Wine, cider, rum, brandy, and spirits in general, merchandise, negroes imported as slaves, the tonnage of ships and vessels, and foreigners convicted of heinous crimes imported as servants.

The second class of revenues consisted of excises upon spiritous and other liquors retailed in the province, and taxes upon real and personal property, per capita and poll taxes imposed by acts of Assembly from time to time.

As early as 1683, the freemen of the Province, in some measure, to testify their due respects and regards to the Proprietary and Governor for his "great care, charge, and liberality" on their behalf, did, in Assembly met, enact and unanimously entreat him to accept, "so far as the present state and infancy of the Province will permit," a custom of two pence per gallon, to be imposed on all imported rum, wine, brandy, and strong water, imported cider, one penny per gallon, and all other goods imported as merchandise for traffic, twenty shillings for every one hundred pounds.* This act was repealed absolutely by the Assembly itself in 1690, but an almost identical law was reënacted in the year 1700.† Between the year 1700 and

* Col. and Prov. Laws, 133. † Record A, vol. 1, 77.

1722, beyond which period it is not the present intention of the writer to prosecute inquiry into this branch of provincial revenue, the following imposts were laid, as will appear from the annexed tabulated statement, prepared from the legislation of the period.

Duties on Liquors, &c.

(1) 1705	Imported wine,	per pipe,	£4
	Imported rum, brandy, and spirits,	per gallon,	9 d.
	Imported cider,	per barrel,	5 shillings.
	Imported butter, cheese, &c.,	per pound,	2 d.
(2) 1710	Imported wine,	per pipe,	40 shillings.
	Imported spirituous liquors,	per gallon,	4 d.
	Imported cider,	per barrel,	3 shillings.
(3) 1715	Imported wine, first class,	per pipe,	40 shillings.
	Imported wine, second class,	per pipe,	£4
	Imported spirits, first class,	per gallon,	1 d.
	Imported spirits, second class,	per barrel,	3 shillings.

Duties on Negro Slaves.

(1) 1705	Imported per head,	40 shillings.
(2) 1710	Imported per head,	40 shillings.
(4) 1715	Imported per head,	£5
(5) 1718	Imported per head,	£5

Duties on the Tonnage of Ships, &c.

(2) 1710	Vessels and ships landing, per ton of burden,	9 d.
(6) 1718	Vessels and ships landing, per ton of burden,	12 d.

Duties on Hops.

(1) 1713	Imported per pound,	3d.
(2) 1715	Imported per pound,	3d.

Duties on Foreign Convicts.

(3) 1722	Imported as servants, per head,	£5

(1) Record A, vol. I, 222. (3) *Ibid.*, A, vol. II, 138. (5) *Ibid.*, A, vol. II, 168.
(2) *Ibid.*, A, vol. II, 26. (4) *Ibid.*, A, vol. II, 142. (6) *Ibid.*, A, vol. II, 171.

The first regular tax bill of the province, designed for revenue from purely internal sources, was exacted from the Assembly in 1693,* under the royal authority of Governor General Fletcher, in pursuance of the Queen's request. This "bill of supply," so-called, assessed the rate of one penny per pound upon the clear value of all personal estates, and six shillings per head upon such as were not otherwise rated—designed at the time of its passage for the support of the government in general, but especially to aid in meeting the expenses which had been entailed upon the government through the province of New York, in the defense of its frontiers against the French. The first bill of excise or internal impost, laying a duty on liquors, &c., retailed in the province of Pennsylvania, was framed in 1713.†

* Col. and Prov. Laws, 221. † Record, A, vol. II, 82.

In the following tables are presented the tax and excise laws enacted prior to 1722.

Per Capita Tax and Tax on Estates.

1696,	1 penny per £ and 6 shillings per head. (2)
1697,	1 penny per £ and 6 shillings per head. (3)
1698,	1 penny per £ and 6 shillings per head. (4)
1699,	1 penny per £ and 6 shillings per head. (5)
1700,	1 penny per £ and 6 shillings per head. (6)
1700,	1 penny per £ and 6 shillings per head. (7)
1710,	2 pence per £ and 8 shillings per head. (8)
1711,	5½ pence per £ and 20 shillings per head. (9)
1715,	1 penny per £ and 4 shillings per head. (10)
1717,	1 penny per £ and 4 shillings per head. (11)

(2) Col. and Prov. Laws, 253.
(3) *Ibid.*, 263.
(4) *Ibid.*, 274.
(5) *Ibid.*, 280.
(6) Record A, vol. I, 81.
(7) *Ibid.*, A, vol. I, 211.
(8) *Ibid.*, A, vol. II, 20.
(9) *Ibid.*, A, vol. II, 55.
(10) *Ibid.*, A, vol. II, 120.
(11) *Ibid.*, A, vol. II, 150.

Excise Laws.

(1) 1713—Retailed liquors sold by the gallon, or less,	1 d. per gallon.
(2) 1718—Retailed liquors sold by the gallon, or less,	12 d. per gallon.
(3) 1719—Retailed liquors in quantities less than 25 gallons,	8 d. per gallon.

(1) Record, A, vol. II, 81.
(2) *Ibid.*, A, vol. II, 158.
(3) *Ibid.*, A, vol. II, 205.

This system of revenue continued down through the period of the Revolutionary War, the time of the heaviest drain upon the country's resources; its methods perfected and its scope enlarged by the lapse of time. The sources of direct taxation upon which the system principally drew in course of time, were as follow: Excise and customs; taxes from the sinking of loans; Provincial and early State personal taxes, such as, the several 18*d* taxes, the 5 shillings per £ taxes, the five million, the fifteen million, the forty-five million, the first and second eighth monthly taxes, the fifty-three years age tax, the non-juror tax; the tax upon cash; the effective supply tax; the additional supply tax, and the several militia taxes.

The Paper Money Period.

Shortly after the death of the first Proprietary an extreme scarcity of money throughout the province began seriously to obstruct and lessen its trade, and greatly to embarasses the government in the discharge of the public debts. Some medium of exchange in commerce to be by law made current and a legal tender instead of coin, became absolutely necessary.* To meet this necessity, a number of proposals were made, and among the rest that of paper money or paper bills of credit, to serve as a medium of exchange among the people, in all respects the same as coin. A proposition to issue bills of credit was introduced into the Assembly at the be-

*As early as 1700, country produce, such as merchantable wheat, rye, Indian corn, barley, oats, pork, beef, and tobacco, had been, by law, made current pay, at the market price in lieu of money, but naturally so cumbersome a medium could not long serve the wants of the rapidly growing country!

ginning of the session of 1721–22, and, although the the plan proposed was in accord with the wishes of a generality of the people and had the sanction of the Governor, Sir William Keith, it nevertheless met with considerable opposition from certain men of property, who were considered among the first persons in judgment and standing in the Province; which objection was grounded chiefly in the danger of the depreciation of the currency thus created, as the experience of Colonies, which had already tried the experiment, amply demonstrated.†

These objectors advised prudence and caution on part of the Legislature. They declared themselves to be opposed not to the issue or use of paper money, *per se*, but to the methods of issue first proposed.

The bills of credit already extant in other colonies of America differed in their methods of issue. Two distinct plans were in existence, and it was demanded these should be carefully scrutinized, and that one adopted which would be the less likely to invite depreciation. In New York and South Carolina, where it had been necessary to raise large sums of money immediately, bills were issued on the credit of future taxes, duties, &c., by which they were to be regularly sunk in time. In the New England colonies, bills were issued to be lent out on securities, and to be sunk by the borrowers repaying them into the treasury.

When these questions were under consideration in the Assembly, in January, 1722, Isaac Norris and James Logan, "in the name and behalf of several gentlemen and merchants" presented a petition, in which the following heads were designated as what the representatives of a business community conceived to be the only true basis upon which the credit of a paper currency could be supported:*

First. That the whole sum struck be but small, and just sufficient to pass from hand to hand for a currency.

Secondly. That it be not continued for any longer time; for the paper will wear out, and it will not be so easy to exchange it for new as some have imagined; which, it is much to be doubted, will be found impracticable, besides, the sooner it is to expire, the more easily will people be satisfied to take it. But further; our laws can continue in force no longer than five years without the royal approbation.

Thirdly. That care be taken to force the sinking of it in course, and in a just manner by measures that shall render it absolutely necessary for the public to have it sunk, which, it is conceived, none of the methods hitherto discoursed of will effect.

Governor Keith took occasion, in an address to the Assembly, to differ with these gentlemen in many points of their memorial, and by the general tenor of his reply manifested himself to be an ardent advocate of the paper money scheme, even in its most radical tendencies.

The Assembly, however, profiting by the example of sister colonies in

† Paper money was first issued in the English Colonies of America, by Massachusetts in 1690.

* Proud, vol. II, p. 161.

similar financial adventures, proceeded in the consideration of this important matter with the "utmost caution and circumspection," and, after due deliberation, on the 2d of March, 1723, a law was enacted providing that bills of credit, to the amount of £15,000 current money of America, valued according to the established rate of foreign coin in this Province,* should be printed and issued within two months after the close of the then session of the Assembly.

A public office, situate in the city of Philadelphia, was provided for to be called "The General Loan Office" of the Province. Agents were appointed to superintend the issue of the certificates or bills of credit and negotiate the loan of the same. These were designated the "Trustees of the General Loan Office," and were required by law to give attendance at the office in Philadelphia every Tuesday and Wednesday in each week, for the first six months, and afterwards their attendance was to be governed by a due regard for the transaction of the business of the office. The Trustees were also to attend, when occasion required, at the towns of Bristol and Chester, giving a fortnight's notice of the time and place of their meeting. The first Trustees appointed were Samuel Carpenter, Jeremiah Langhorne, William Fishbourne, and Philio Taylor, (Nathaniel Newlin,) who remained in position from 1723 until 1729, when the malfeasance in office of one of their number caused the discharge of the entire board, and the appointment of

* By a law passed in 1683, it was enacted that old English money should pass at an advance of 25 per centum. New England money, at New England value; pieces of eight, at 6 shillings; Perues, at 5 shillings, *8d.*; Guineas, at £1 7 shillings; Cartoluses, £1 10 shillings; Jacobuses, £1 12 shillings; Pistoles, £1; Duckets, 11 shillings *6d.*

The following rates at which gold and silver coin were received and paid in the province, were reported by a committee of Assembly on the 23d of November, 1739:

		£	s.	d.	
1700-1709	Gold,	7			per ounce.
	Silver,		9	2	per ounce.
1709-1720	Gold,	5	10		per ounce.
	Silver,		6	10½	per ounce.
1720-1723	Gold,	5	10		per ounce.
	Silver,		7	5	per ounce.
1723-1726	Gold,	6	6	6	per ounce.
	Silver,		8	10	per ounce.
1726-1730	Gold,	6	3	9	per ounce.
	Silver,		8	1	per ounce.
1730-1738	Gold,	6	9	3	per ounce.
	Silver,		8	9	per ounce.
1738-1739	Gold,	6	9	3	per ounce.
	Silver,		8	6	per ounce.

—*Votes of Assembly, Vol. III, p. 358.*

others in their stead.* By a law passed in 1733, the period during which Trustees of the Loan Office should hold their positions, was limited to four years.†

The form of the bills of credit to be issued under this act, were as follows: ‡

Bill of 1723.

This Indented Bill of . . . . . current money of America, according to the act of Parliment made in the sixth year of the late Queen Anne, for ascertaining the rates of foreign coins in the Plantations due from the the Province of Pennsylvania to the Possessor thereof shall be in Value equal to money and be accepted accordingly by the Provincial Treasurer, County Treasurer, and the Trustees for the General Loan Office for the Province of Pennsylvania in all publick payments and for any fund at any time in any of the said Treasuries and Loan Office. Dated in Philadelphia the . . . day of . . . in the year of our Lord one thousand seven hundred and twenty-three, by order of the Governor and General Assembly.

It was ordered that the sum of money for which this bill was made current should be written upon the top of the bill. Other embellishments were left to the taste of the trustees. Charles Reed, Benjamin Vining, Francis Rawle, and Anthony Morris, or the major part of them were appointed as the signers of this issue. §

As curiosities forms of bills issued by subsequent acts are here inserted. The bills of 1746 and 1749 are the ones selected.‖

* The due execution of the duties of the Trustees of the General Loan Office was looked upon as a matter of the gravest importance, upon which the security and well-being, not only of the Province, but of particular persons as well depended. When, therefore, a few years after the Loan Office was established, a defalcation on part of William Fishbourne, one of the Trustees, was discovered, it engendered a feeling of distrust among the people, the effects of which were visible in legislation for several years afterwarrds, and led to the prompt and severe punishment of the malfeasant.

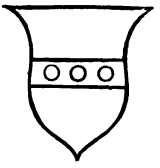
Fishbourne was arraigned for his irregularity before the General Assemby, and having been proved guilty to their satisfaction, at least, was disabled by their act of being a member of General Assembly of the Province, or of holding or enjoying any office or employment of profit or trust in the gift of the Province, for the period of five years. His indebtedness to the Province was proven to be £1,779, 18 shillings, and 3 farthings. So much of his property as would pay his debt with five per cent. interest in five years, was seized and held by the Province. The properties taken were two houses and lots, adjoining each other on Front street, Philadelphia, running back to Second; also a tract of land of four hundred acres in Bucks county, and his corn-mills, saw-mills, and fulling-mills, in Bristol, a plantation of two hundred acres near Horsham, also an island and meadow at Bristol.

† A list of trustees for subsequent years is given further on.

‡ Record A, vol. II, 228.

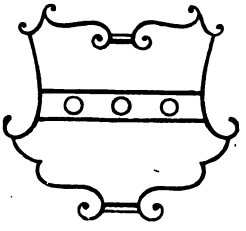
§ For list of signers of subsequent issues, see further on.

‖ Record A, vol. III, 177, 183.



Bill of 1746.

This Indented Bill shall pass current for . within the Province of Pennsylvania according to an act of Assembly made in the nineteenth year of the Reign of King George the II. Dated the . . . day of . . . one thousand seven hundred and forty-six.



Bill of 1749.

This Bill by Law shall pass current for . . . . within the Province of Pennsylvania, dated the sixteenth day of May one thousand seven hundred and forty-nine.

Of the £15,000 thus issued, the trustees were authorised to let out £11,000 upon loan, after being well satisfied of the security, at five per cent. per annum for eight years, in sums not greater than £100 or less than £12 10 shillings to any one person. Mortgage security in triple the value of houses and double the value of lands and ground rents, lying within the province, was required.

For the prosecution of public works in the counties, such as alms-houses and work-houses, £1,500 of this issue were set aside, and the following distribution made of the same: Philadelphia, £1,000; Bucks, $200; Chester, £300. These loans, it was provided, should be liquidated, sunk, and distroyed, through the treasurers of the respective counties by the imposition of "a penny per pound tax."

The remaining £2,500 of this issue were placed in the hands of the Provincial Treasurer, to be applied in liquidating the existing debts of the Province, then due upon outstanding orders of the Assembly.

Provision was made for the funding of the eight year loan with the interest, in the following manner: One eight part of the sum borrowed, with the whole interest of five per cent., was annually to be paid by the mortgagor or his representatives in kind or in current money of America, to the trustees, who were required to indorse the sum received, both principal and interest, upon the back of the mortgage, and upon the last payment of money and interest the mortgage was released and delivered up; the property represented by it being acquitted and discharged from all claims of the Province.

To accomplish the purposes of the act, and to prevent the bills of credit from being monopolized by speculators, no splitting up of lands by the creation of fictitious titles was permitted. Each title was thoroughly tested. The penalty for refusing to accept of the bill at par was forfeiture of the debt, or of the commodity offered for sale.

As one of the natural consequences of the uncertainty in the execution of the laws, and the punishment of law-breakers, incident to a new country,

and an imperfectly constituted government, criminals pursued the accomplishment of their nefarious purposes with a certain degree of impunity. The crime which seems to have been of the most frequent perpetration, and in the punishment of which the majesty of the law was first formally invoked, was that of counterfeiting the coin of the realm.*

The issue of paper money by the government, it was evident, would at once afford new and almost innumerable opportunities for the practice in Pennsylvania of this species of crime, which, despite the efforts of the authorities, still prevailed to an alarming extent throughout the American colonies. Appreciating this state of affairs, the Assembly, in the law creating the first bills of credit, enacted a special and severe punishment for the counterfeiter thereof. The terms of the law were that the person so offending "shall be set upon the pillory in some open public place, and there have both his (or her) ears cut off and be publicly whipped on his (or her) bare back with thirty-one lashes well laid on, and moreover shall forfeit the sum of £100, current money of America, to be levied of the lands and tenements, goods and chattels of such offenders, and shall pay to the party grieved double the value of the damages sustained by the said counterfeit bills, &c.," or be subject to transportation for seven years. Severe as this punishment was, it did not accomplish the purpose intended. Large numbers of this and subsequent issues of bills of credit were counterfeited in Ireland, it is said, and extensively circulated throughout the province. It became necessary to enact still more stringent laws, and about the year 1753 the punishment for counterfeiting bills of credit was made "death without benefit of clergy."

The original issue of bills of credit being found insufficient to meet the wants of the people, an additional £30,000 were ordered to be struck in December, 1723. Between this date and 1739 a number of other issues were made, the amounts and objects of which cannot be more fully explained than by reference to the report of a committee of Assembly, appointed November 20, 1739, to prepare an account of all the issues of bills of credit made by Assembly since the year 1700, together with the amount

* On the 2d of May, 1683, the Governor and Council sat as a court of justice, and the first grand and petit juries, under the government of Penn, were empaneled and attested for the trial of certain persons charged with making and issuing counterfeit silver money. A person by the name of Pickering, with two accomplices, were convicted of coining and stamping silver in the form of Spanish pieces, with the alloy of too much copper in it. Pickering's punishment was that he give full satisfaction in good and current pay, to every person who should, within the space of one month, bring in any of this false, base, and counterfeit money, in response to the Governor's proclamation, and that the money brought in should be melted. In addition, Pickering was sentenced to pay a fine of £10, which was to go toward building a court-house.—*Vide, Col. Rec., vol. I, pp. 84-93.*

and condition of those then outstanding, to be submitted to the English Parliament, and the Commissioners for Trade and Plantations.*

From this report it appears that in the year 1726, £6,110, 5 shillings, part of the £45,000 created by the original acts being totally sunk and destroyed, it became evident that the Province would be greatly straitened in its finances for want of a sufficient medium in trade, if the remaining portion of the original issues should be sunk as directed by the acts within the period specified. An act was, therefore, then passed for continuing the remaining sum of £38,889, 15 shillings, for and during the term of eight years, by reëmitting or lending out again the sums paid in by the respective borrowers on the same securities, and under the same provisions as were directed by the former acts.

The population of the Province having grown much larger by the importation of foreigners and immigration in general, in the year 1729, to meet the demands of increased trade a further sum of £30,000 was issued upon the same security of real estate in fee-simple, to be mortgaged in double the value of the sum lent, and to be paid in yearly portions, and to be sunk and destroyed as had been directed by former acts. In the year 1731 the original acts of 1723 being about to expire, in order to prevent another scarcity of money, an act was passed for continuing the value and currency of the old bills for the term of eight years longer, by lending them out again as fast as they became due under the same provisions and upon the same securities as required by the original acts.

In the year 1739, legislation was again found necessary, and an act was passed creating and issuing the further sum of £11,110 5 shillings, and for continuing the whole amount of outstanding bills of credit for a short term of years. The whole amount of paper money current in the Province at this date was reported to be £80,000, or £50,196 in silver.

The report of a second committee of Assembly, on the state of the paper currency, submitted to the House, in 1749,† shows that there was no additional issue of bills of credit until the year 1745, excepting a duplicate issue in 1744, to replace mutilated bills of outstanding issues. In 1745, the £80,000 outstanding were rendered current for sixteen years longer. During the first ten years, the whole sum was to be kept up by lending out or reëmitting the amounts of the yearly payments as they became due. At the expiration of the ten years, the act provided that one sixth part of all the bills of credit should be paid in yearly, in order to be sunk and destroyed, by which means the whole £80,000 was to be paid in and destroyed in sixteen years from the date of issue, viz: October 15, 1746.

* The committee appointed for this purpose consisted of Isaac Norris, Thomas Leech, Abraham Chapman, James Morris, John Kearsley, and Israel Pemberton. Their report was submitted to the Assembly on the 23d of November, 1739.—*Vide Votes of Ass. vol. III, 357.*

† Submitted to the Assembly 17th October, 1749, Israel Pemberton, Thomas Leech, Edward Warner, and James Morris, committee —*Votes of Ass., vol, IV, 119.*

In the year 1746, an act was passed giving £5,000 to the king's use, to be sunk in ten yearly payments, of £500 each, by the treasurer, out of money arising from the yearly excise paid into his hands. These bills were applied to the payment of the expenses of a military expedition then on foot against Canada.

From this, it appears that the whole amount of bills of credit current in the Province, at this time, was £85,000, or £53,333 6 shillings 8 pence sterling money.

From this period, up to 1753, no new issues were made or attempted, but on the 23d of January, 1753, a bill passed the Assembly authorizing a new issue of £20,000, but Governor Hamilton at once gave the Assembly to understand that he considered any application to the Crown on the subject of paper money as unseasonable at this time, and that he would not give his assent to the issuing of any additional sum. Not satisfied, however, the Assembly again, on the 23d of May, introduced, and promptly passed, another bill authorizing the issue of £20,000. To their request that the Governor would pass this bill, it was answered that the Governor would hold the bill until the special session in August. On the 29th of August, the Governor gave his assent to the bill, with certain amendments, some of which the House agreed to, and others rejected. A heated controversy seemed imminent, when the House gave up the fight, for the present, on the ground "that it was not only a loss of time to the representatives, but a great expense to the country to prepare bills for the Governor's assent, if he should be bound by private instructions from our Proprietaries, and should not be able to bring himself to think he could ever be freed from the obligation of paying strict obedience to their instructions until the same should be revoked."*

In the month of February, 1754, it was unanimously agreed upon by the Assembly that there should be an additional issue of paper money for a longer time, to meet the still increasing demands for the same in trade, and to redeem mutilated currency. A bill emitting £40,000 was at once prepared and sent to the Governor. His answer was, "as neither my inclination, the shortness and urgency of the time, nor the circumstances of my health will admit of my engaging in a controversy on the subject of the paper money bill lately presented for my approbation, I will cut off all occasion for that by giving, as I hereby do, an absolute negative to the bill."†

On the 2d of April, in the same year, the threatened invasion of the French compelled the Governor to call the Assembly into special session. There was the most pressing need of money for the King's use. April 9, a bill granting £20,000 to the King's use was introduced into the House. It was promptly voted down—yeas eight, nays twenty-five. It was proposed to pass the bill with the amount reduced to £15,000; this was also refused—yeas eleven, nays twenty-two. £5,000 was tried—yeas ten, nays twenty-two.

* Votes of Ass., vol. IV, p. 265. † Votes, vol. IV, p. 284.

The House finding that it could do nothing with the money bill, notified the Governor that it would adjourn until the next month, and receiving a reply that it could do as it pleased, an adjournment was effected until May 6. On the 8th of May the grave question of the passage of a money bill was approached in a different way. A bill for the issue of £30,000 in bills of credit was first passed unanimously; but when the proposition was again made to furnish money to the King's use for warlike purposes, the trouble of the last session again arose; but finally, by a vote of seventeen to fifteen, it was agreed to grant his Majesty the sum of £10,000, and both bills were sent together to the Governor, who at once proposed amendments to the paper money bill. He desired to limit the time for which the bills should be issued. This enraged the House; the Governor and his "private instructions" were again made the subject of severe criticism, and the Assembly immediately adjourned until August. On the 13th of August, a paper money bill and a supply bill in identically the same terms were again sent to the Governor by the House, with identically the same result. Governor Hamilton expressed himself much mortified at this state of affairs, and shortly after resigned his office. In October, 1754, Governor Robert Hunter Morris met the Assembly. December ., an act emitting £40,000 in bills of credit and £20,000 for the King's use was passed and sent to the Governor, who at once notified the Assembly that he could not pass any bill for creating paper money without "a suspending clause" that it should not take effect until His Majesty's pleasure be known, and in support of the position assumed by him, the Governor laid before the Assembly the opinion of Sir Dudley Ryder, the late Attorney General and then Chief Justice of England, expressly declaring that he had no such right.

Indignant at the attitude of the Governor the House passed a resolution expressing it as their belief that the Governor was only making the "suspending clause" an excuse; that there was nothing in it, because Governor Thomas, (holding the same instructions from the Lords Justices,) had in 1746, passed an act granting £5,000 to the King's use, without the suspending clause.

It was claimed that the true reasons of the Governor's refusal, "if not the sole obstruction" to the passing of the present bill, were the Proprietary's private instructions. A demand was made upon the Governor that he should exhibit his instructions from the Proprietary. This he refused to do, and the House, in an angry temper, resolved to adjourn until May, and to keep secret the minutes of their meeting from the Governor. Chagrined at their proposed departure, the Governor informed the Assembly that he would lay all trouble, which might arise in the future from the non-passage of the money bill, to their door.

Meanwhile the dangers from the threatened French and Indian invasion became daily more alarming. General Braddock had arrived upon the

scene of action, and his proposed operations and how they were to be aided became the chief topic of business in the Assembly. A bill providing £25,000 for the King's use was proposed on the 28th of March, 1755, but the Governor refused to sanction the same, for the same reason as before. Under the urgent pressure of the times, however, on the 21st of the following June, a bill for £10,000 bills of credit, to redeem mutilated currency, was allowed to become a law.

Close upon the heels of this followed the disastrous news of the defeat of Braddock. It reached the ears of the Assembly of Pennsylvania on the 24th July. On the 2d of August, relief to the Government was proposed in a bill granting £50,000 for the King's use, which debt the bill proposed to meet by a direct tax of twelve pence per pound and twenty shillings per head upon *all estates in the province* real and personal, and upon taxables. Here was the first direct taxation of the Proprietaries lands, and although it came in a most critical time, the Governor was equal to the emergency. The bill was immediately sent back with amendments, exempting the Proprietaries lands. A "dead-lock" between the Governor and Assembly ensued, to the horror of the people. Citizens of Philadelphia offered to raise and pay the amount of the Proprietaries tax. The mayor and people remonstrated, but all to no avail, both parties adhered to their determination. The House adjourned, and met again later in special session, but no agreement was reached until finally the Proprietaries learning of Braddock's disaster contributed, of their own free will, £5,000 to the support of Government. This was followed by the immediate passage by the Assembly, (November 26, 1755,) and approval by the Governor, of a bill granting £60,000, £55,000 of the same in bills of credit, to be sunk by a tax on all property, *excepting* that of the Proprietaries.

The above details have been given in order that something of an understanding may be had of the difficulties experienced by all parties interested in the early methods of financiering in Pennsylvania.

Between the year 1757 and the breaking out of the Revolutionary War in 1775, a number of additional issues of bills of credit were authorized in the Province. Experience had taught wiser methods, and the indications are that the credit of the Province would not have suffered by any serious depreciation of her currency, had not the war been precipitated upon the country. The finances, it may be said, were ably managed during this period by the Trustees of the Loan Office and the Provincial Commissioners; the last named being charged with the disbursement of moneys granted for the king's use.

The issues of bills of credit from September, 1756, to the close of the Provincial government in 1775, amounted in the aggregate to £804,650.

During the Revolution, about £1,000,000 were issued in bills of credit by the State. In addition to this, by resolution of Congress, March 18, 1780,*

* Journal, vol. VI, p. 32.

Pennsylvania, in common with the other States, was called upon to assist Congress in the work of redeeming the highly depreciated Continental currency, which was then passing, in most parts of the United States, at a figure at least $\frac{39}{40}$th below its nominal value. For this purpose it was ordered that new bills should issue on the funds of individual States, and be signed by persons appointed by them. The faith of the United States was pledged for the payment of the same in case any State should, by the events of war be rendered incapable of redeeming them, which pledge was indorsed upon the back of the bill by commissioners appointed by Congress for the purpose.

The bills thus emitted read as follows:

Face of "Dollar Money."

The possessor of this shall be paid . . . . . Spanish milled dollars, by the 31st of December, 1786, with interest in like money, at the rate of five per cent., by the State of Pennsylvania, according to an act of the Legislature of said State, of the . . . day of . . . , 1780.

. . . . . ,

(*Signers.*)

Indorsement.

The United States insure the payment of the within bill, and will draw bills of exchange for the interest annually, if demanded, according to a resolution of Congress, of the 18th day of March, 1780,

. . . . . ,

(*Commissioners.*)

Of this money, which in common parlance was known as the "Dollar Money," Pennsylvania made two issues in bills running in denomination from $\$\frac{1}{4}$ to $20. The first issue in 1780, amounted, in the aggregate, to $1,250,000, and the second, in 1783, to $300,000.

This large inflation of the paper money of the State, rendered necessary by the war, was, as a legitimate consequence, followed by the most disastrous results. Pennsylvania's credit, in common with that of the other States, sank to a low ebb. Her currency depreciated to an alarming extent, as is evidenced by the following scale of depreciation of money, fixed by the act of Assembly of the 3d of April, 1781, to determine the value of the several debts, contracts, and demands then existing, compared with silver and gold:*

* 1st Smith, p. 521.

Pennsylvania Finances.

Scale of Depreciation.

	1777.	1778.	1779.	1780.	1781.
January,	1½	4	8	40½	75
February,	1½	5	10	47½	75
March,	2	5	10½	61½	
April,	2½	6	17	61½	
May,	2½	5	24	59	
June,	2½	4	20	61½	
July,	3	4	19	64½	
August,	3	5	20	70	
September,	3	5	24	72	
October,	3	5	30	73	
November,	3	6	38½	74	
December,	4	6	41½	75	

The soldiers of the Pennsylvania Line in the Revolution had been paid in paper money, and the adjustment of their claims upon an equitable basis, cost the government at the close of the war no little trouble and expense.

The subsequent history of the Loan Office and paper money period of Pennsylvania, may be summed up briefly:

On the 28th of January, 1777, all public officers under the late government were removed excepting the Trustees of the Loan Office. On the 29th of the same month provincial bills of credit were declared a legal tender. They were thus recognized until March 23, 1778, when all the bills of credit issued by provincial authority were declared no longer to be a legal tender and were called in, the State Treasurer being authorized to exchange them for bills of credit issued by Congress or the State of Pennsylvania.

During the invasion of the State in 1777–8, the Trustees of the Loan Office became separated, and the business of the office was frequently performed by one Trustee alone. The business thus transacted was made valid by the act of the 8th of March, 1780, and on the 13th of March, 17[illegible] all the powers of the Trustees of the Loan Office were vested in one person, to be appointed by the Assembly, with a yearly salary of £160 [illegible] by the act of April 1, 1790, the powers of the Trustees of the Loan [illegible] were transferred to the State Treasurer, which provision was continued [illegible] a new arrangement of the department of accounts took place on the [illegible] April, 1792.

By the act of April 11, 1793, $26,666 67 worth of bills of credit [illegible] granted to the Pennsylvania Hospital out of the arrears due the [illegible] wealth under the Loan Office issues of February 26, 1773, and [illegible] Treasurer was directed to pay to the treasurer of the hospital [illegible] on that account received by him, and to assign the mortgages [illegible] ties to the managers of the hospital, who were appointed [illegible] Loan Office, and were directed to apply the moneys so received [illegible] tion of new buildings, and to account annually to the Legislature [illegible]

trust having been faithfully carried out, on the 4th of April, 1805, the securities were re-assigned to the State Treasurer.

In April, 1793, a new loan office for the issue of $500,000 was erected; but abolished in April of the following year, because it was found "inexpedient," and not to answer the purpose intended by the Legislature.

The further issue of paper money by the States being now forbidden by the Constitution of the United States, Pennsylvania took steps to clear up her old indebtedness in this shape, and by the act of April 4, 1805, all outstanding paper money not presented for redemption to the State Treasury on or before the 2d Tuesday of January, 1806, was declared to be forever irredeemable.

The following are believed to be complete tables of the denominations and amounts of the several issues of paper money made by Pennsylvania.*

Provincial Money.

Date when Authorized.	NOTES ISSUED, NUMBER AND DENOMINATION OF.	Amount of each issue.
1723, March 23,	6,000 each of 20*s*, 10*s*, 5*s*, 2*s*.	
	4,000 each of 15*s*, 2*s* 6*d*.	
	8,000 each of 1*s*.	£15,000
1723, December 12,	18,000 each of 20*s*.	
	8,000 each of 15*s*.	
	5,000 each of 10*s*.	
	6,000 each of 5*s*, 2*s* 6*d*, 2*s*.	
	4,000 each of 1*s* 6*d*.	
	7,000 each of 1*s*.	30,000
1726, March 5,	5,000 each of 10*s*.	
	20,000 each of 5*s*.	
	8,000 each of 2*s* 6*d*.	
	3,000 each of 2*s*.	
	10,000 each of 1*s* 6*d*.	
	9,000 each of 1*s*.	10,000
1729, May 10,	15,000 each of 20*s*.	
	2,000 each of 15*s*.	
	12,000 each of 10*s*, 2*s*.	
	16,000 each of 5*s*.	
	4,000 each of 2*s* 6*d*.	
	17,000 each of 1*s* 6*d*.	
	10,500 each of 1*s*.	30,000
1731, February 6,	4,000 each of 1*s*.	
	5,000 each of 2*s*.	
	8,000 each of 2*s* 6*d*, 15*s*.	
	12,000 each of 5*s*.	
	10,000 each of 10*s*.	
	24,000 each of 20*s*.	40,000
1739, May 1,	10,000 each of 1*s*, 1*s* 6*d*, 2*s*, 2*s* 6*d*.	
	30,000 each of 5*s*.	
	40,000 each of 10*s*.	
	20,000 each of 15*s*.	
	34,000 each of 20*s*.	80,000

* In the compilation of these tables the writer is largely indebted to the interesting sketch of paper money in Pennsylvania, and its accompanying catalogue, prepared and published in 1862, by Henry Phillips, junior, a member of the Numismatic Society of Philadelphia. For certain additions to and corrections in Mr. Phillips catalogue we are also under obligations to Mr. Charles R. Hildeburn, of the Philadelphia Athenaeum.

PROVINCIAL MONEY—*Continued.*

Date when Authorized.	NOTES ISSUED, NUMBER AND DENOMINATION OF.	Amount of each issue.
1744, May 26,	20,000 each of 1*s*, 1*s* 6*d*, 2*s*, 2*s* 6*d*.	
	12,000 each of 5*s*.	10,000
1746, June 24,	30,000 each of 4*d*, 6*d*, 9*d*.	
	2,625 each of 20*s*.	5,000
1749, February 4,	60,000 each of 3*d*, 4*d*.	
	60,001 each of 6*d*.	
	60,066 each of 9*d*.	5,000
1755, June 28,	6,000 each of 10*s*.	
	10,000 each of 5*s*, 2*s* 6*d*, 2*s*, 1*s* 6*d*, 1*s*, 9*d*, 6*d*.	
	11,000 each of 4*d*.	
	15,000 each of 3*d*.	10,000
1756, January 1,	15,000 each of 20*s*.	
	20,000 each of 15*s*, 10*s*, 5*s*, 1*s*.	
	30,000 each of 2*s* 6*d*, 2*s*, 1*s* 6*d*.	55,000
1756, September 21,	12,000 each of 5*s*, 10*s*, 15*s*, 20*s*, ...	30,000
1757, March 10,	18,000 each of 20*s*, 15*s*, 10*s*, 5*s*, ...	45,000
1757, June 17,	22,000 each of 20*s*, 15*s*, 10*s*, 5*s*, ...	55,000
1758, April 22,	38,000 each of 20*s*, 15*s*, 10*s*, 5*s*.	
	14,285 each of 2*s* 6*d*, 2*s*, 1*s* 6*d*.	
	14,290 each of 1*s*.	100,000
1759, April 17,	10,000 each of £5, £2 10*s*, 20*s*, 15*s*, 10*s*, 5*s*, ...	100,000
1759, June 21,	4,886 each of £5.*	
	4,888 each of 50*s*.*	36,650
1760, April 12,	9,900 each of £5.	
	9,900 each of £2 10*s*.	
	9,900 each of 20*s*.	
	9,900 each of 15*s*.	
	9,900 each of 10*s*.	
	9,900 each of 5*s*.	
	10,909 each of 9*d*.	
	10,910 each of 6*d*.	
	10,908 each of 4*d*.	
	10,909 each of 3*d*.	100,000
1764, May 30,	21,000 each of 20*s*.	
	20,500 each of 10*s*.	
	40,000 each of 5*s*.	
	20,000 each of 2*s* 6*d*.	
	20,000 each of 2*s*.	
	22,000 each of 1*s* 6*d*.	
	37,000 each of 1*s*.	
	60,000 each of 9*d*.	
	60,000 each of 6*d*.	
	60,000 each of 4*d*.	
	60,000 each of 3*d*.	55,000
1767, May 20,	2,000 each of £6.	
	1,000 each of £4.	
	2,000 each of 40*s*.	20,000
1769, February 18,	3,000 each of £3.	
	4,000 each of 30*s*.	
	1,000 each of 12*s*.	
	1,000 each of 8*s*.	16,000
1769, February 18,	1,000 each of 20*s*.†	
	1,000 each of 15*s*.†	
	2,000 each of 10*s*.	
	5,000 each of 5*s*.	
	12,000 each of 2*s* 6*d*.	
	20,000 each of 2*s*.	
	30,000 each of 1*s* 6*d*.	
	30,000 each of 1*s*.	
	30,000 each of 9*d*.	

* Not 4,886 of each value, as Phillips has it.

† Not 10,000, as Phillips has it.

Pennsylvania Finances.

PROVINCIAL MONEY—*Continued.*

Date when Authorized.	NOTES ISSUED, NUMBER AND DENOMINATION OF.	Amount of each issue.
	30,000 each of 6*d*.	
	30,000 each of 4*d*.	
	30,000 each of 3*d*.	14,000
1771, March 21,	6,000 each of 20*s*, 15*s*, 10*s*, 5*s*,	15,000
1772, March 21,	5,000 each of 40*s*.	
	33,962 each of 2*s* 6*d*, 2*s*, 1*s* 6*d*, 1*s* 9*d*, 6*d*, 3*d*.	
	33,963 each of 4*d*.	25,000
1773, February 26,	6,000 each of 4*s*, 6*s*, 14*s*, 16*s*,	12,000
1773, February 26,	28,300 each of 50*s*, 20*s*, 15*s*, 10*s*.	
	28,318 each of 5*s*, 2*s* 6*d*, 1*s* 6*d*.	
	28,319 each of 2*s*.	150,000
1775, March 18,	3,000 each of 4*s*, 6*s*, 14*s*, 16*s*,	6,000
1775, March 18,	3,333 each of £5.	
	3,334 each of 50*s*.	25,000
	Total amount of Provincial money,	£1,094,650

State Money.

Date when Authorized.	NOTES ISSUED, NUMBER AND DENOMINATION OF.	Amount of each issue.
1775, June 30,	7,000 each of 10*s*, 20*s*, 30*s*, 40*s*,	£35,000
1775, September 30,	6,000 each of 20*s*, 15*s*, 10*s*, 5*s*.	
	15,849 each of 2*s* 6*d*, 2*s*, 1*s* 6*d*, 1*s*, 9*d*, 4*d*, 3*d*.	
	15,850 each of 6*d*,	22,000
1775, November 18,	16,000 each of 10*s*, 20*s*, 30*s*, 40*s*,	80,000
1876, April 6,	54,545 each of 3*d*, 9*d*.	
	54,546 each of 4*d*, 6*d*.	
	28,572 each of 1*s*, 2*s*.	
	28,571 each of 1*s* 6*d*, 2*s* 6*d*.	
	14,000 each of 10*s*, 20*s*, 30*s*, 40*s*,	85,000
1777, March 20,	150,000 each of 3*d*, 4*d*, 6*d*, 9*d*.	
	30,000 each of 1*s*, 1*s* 6*d*, 2*s*, 3*s*, 4*s*, 6*s*, 8*s*, 12*s*, 16*s*, 20*s*.	
	12,670 each of 40*s*.	
	12,665 each of 80*s*,	200,000
1780, March 25,	8,696 each of 60*s*, 50*s*, 30*s*, 20*s*, 15*s*, 10*s*, 5*s*.	
	8,694 each of 40*s*,	100,000
1780, June 1,	"Dollar money," $1, $2, $3, $4, $5, $7, $8, $20,	$1,250,000
1781, April 7,	29,077 each of £5, £3, £2 10*s*, £2, £1 10*s*, £1.	
	29,076 each of 15*s*, 10*s*.	
	40,000 each of 5*s*, 2*s* 6*d*, 2*s*.	
	20,000 each of 1*s* 6*d*, 1*s*.	
	80,000 each of 9*d*, 6*d*, 3*d*,	£500,000
1783, March 21,	"Treasury notes," $$\frac{1}{6}$$, $1, $2, $3, $6, $12, $15, $20,	$300,000
1785, March 16,	54,546 each of 3*d*, 9*d*, 1*s* 6*d*, 2*s* 6*d*, 5*s*, 15*s*.	
	54,545 each of 10*s*, 20*s*,	£150,000
	Total amount of State paper money,	£1,172,000 $1,550,000

The Period of Public Improvement.

The Province of Pennsylvania, even in the days of its extreme infancy, so far as its limited resources would admit of, advanced public improvements of every practicable character within the limits of its territory. In the erection of court-houses, prisons, and alms-houses, the public stock was

frequently drawn upon, and as early as 1723, a direct appropriation of the proceeds of the first bills of credit issued by the Province, was made to the then existing counties for the erection and maintenance of public institutions of this character. In 1751, the present Pennsylvania Hospital, in Philadelphia, was incorporated, and an appropriation for its support made by the Provincial Assembly.

Through the years in which the Province grew in extent of territory, population, and freedom of thought into the prosperous Commonwealth which hailed the opening days of the present century, the people had learned to depend in no small degree upon the public bounty in this respect. The earlier Indian and the Revolutionary wars had rendered necessary the vacating and opening of many roads, and as these were mostly used for governmental purposes, the expense of their construction was met, either directly or indirectly, by appropriations of public funds.

With the assured peace and prosperity of the State, at the opening of the new century, its attention was more fully than ever directed to the subject of the promotion of its internal interests, and step by step, from indirect to direct methods, the spirit of improvement advanced, manifesting itself at first principally in the creation of what man's interests as a civilized being most demanded—a means of easier communication with his fellow man, and of transportation for the products of the soil to an adequate market. Turnpike companies, bridge companies, canal and lock navigation companies sprang up in numbers under the fostering care of the government. Then born of the hope of unbounded prosperity in the near future, which the gradual completion of these earlier conceived enterprises had engendered, and stimulated by the already accruing facilities offered by them, speculation seized upon both rulers and people to such a degree, that at the close of the first quarter of the century, a most stupendous system of internal improvements had not only been conceived but was already undertaken.

The progressive spirit and well known resources of Pennsylvania rendered it for her a matter of little difficulty to borrow all needed funds upon favorable terms. Foreign as well as home capitalists were competitors for the acceptance of her securities, and, with a reckless disregard of future consequences, she made large loans for the undertaking and completion of her various lines of improvement, and paid the interest upon these loans with other loans. The people, following the example set by the government, likewise engaged in undertakings equally indiscreet and unattainable. Banks were created with an alarming rapidity, with an aggregate capital fabulous in amount. These institutions, controlled and operated by men imbued with the prevailing spirit of the times, closed, in a majority of cases, most disastrously, their brilliant but brief careers. A general suspension followed, as the legitimate consequence of their irrational operations. By their downfall, business was paralyzed, State credit shaken, and all mone-

tary affairs most seriously crippled; whilst to add to the disaster, financial embarrassments in Europe compelled foreign capitalists to withhold their usual loans.

Thus, in general terms, may be sketched the causes which led the proud Commonwealth of Pennsylvania into paths near to where the shadows of dishonor fell, from which she was extricated only by the sterling qualities of the men who were called to the control of her affairs when the crisis was upon her. Under the administration of Governor Porter, in 1839, a halt in this heedless system of financiering, if it be worthy that name, was called. Public improvements were largely curtailed; the operations of those in existence thoroughly systematized; depreciated stocks held by the Commonwealth were disposed of for what they would bring in the market; a practical system of taxation was provided for, and generally such steps taken in the direction of retrenchment and reform as shortly led to a marked improvement in the condition of affairs. The unjust aspersions to which she was then subjected, however, still linger in the memory of some who do not scruple, unfairly, though it be, to whisper "repudiation" in connection with her honored name.

The scope of this article will not, to any great extent, permit the admission of figures, but to have a clear understanding of the burden Pennsylvania was carrying during the period of her internal improvements, and of her greatest financial distress, the following are given:

Between the years 1803 and 1822, the State subscribed and paid for stock, in certain turnpike, bridge, and navigation companies, which amounted in the aggregate, to $2,373,542, par value, distributed as follows:

Fifty-six turnpike companies, ...	$1,861,542 00
Twelve bridge companies, ...	382,000 00
Three canal and lock navigation companies, ...	130,000 00

In 1843, the amount of stock owned in this class of corporations, by the State, had increased to $6,194,380 56, par value, at which time her financial condition compelled the sale* of $4,191,783 00 worth of this stock, from which was realized the sum of $1,395,411 84. This stock was distributed among the several classes of corporations as follows:

Eighty-six turnpike companies, ...	$2,313,275 00	
Three banking companies, ...	2,108,700 00	
Nine canal and navigation companies, . .	852,778 66	
Four railroad companies, ...	395,276 90	
Twenty-one bridge companies, ...	524,350 00	
		$6,194,380 56

Leaving, after the sale in 1843, $2,002,597 56, par value, as part of the property of the Commonwealth.

* Act of April 8, 1843.

In the year 1826, the stupendous work of the Pennsylvania canal was commenced, having been authorized by the act of the 25th of February. A board of canal commissioners had been appointed in April, 1825, with instructions to choose a route for the proposed canal. This board consisted of John Sergeant,* (president;) Robert M. Patterson, of Philadelphia; William Darlington, of Chester; David Scott, of Luzerne; and Abner Laycock, of Beaver, Joseph McIlwaine acting as secretary. This committee reported the result of their investigation to the Legislature, and were authorized to locate and contract for making the canal. The Secretary of the Commonwealth, the Auditor General, and the State Treasurer were appointed commissioners of what was denominated "the internal improvement fund," and all revenues derived by the Commonwealth from auction duties and escheats were diverted into this fund to meet the interest accruing upon the loans negotiated to construct the canal.

The Modern System of Loans—Sale of the Public Works.

The first loan negotiated by Pennsylvania for this purpose was authorized by Assembly, April 1, 1826, for the sum of $300,000, and from the year 1826 to 1843, $53,352,648 72 were expended by the commissioners of the internal improvement fund, for the various purposes of the public works. The total cost, to the State, of the Pennsylvania canal and branches during this period was $28,616,375 01. The total revenue, including moneys borrowed on loans, was $74,757,223 47. The total expenditures, including interest paid on loans, were $73,757,223 47, leaving a balance in the Treasury, on the 1st of December, 1843, of $459,471 50; with a debt, for money borrowed on loans, of $42,040,753 49, and a net amount owing by the Commonwealth, on loans, of $41,581,281 99, none of which was re-imbursable before the 1st of December, 1846, excepting a small portion of the matured loans unredeemed, the balance re-imbursable at periods extending to July 1, 1870.

The liabilities incurred by Pennsylvania by the issue of loans, from the beginning of the system, in 1815, to the present time, will appear from the tables herewith submitted, in which are given the character of the loans, the date when authorized, the rate of interest, the date when re-imbursable, and the original amounts authorized. For the purpose of comparison, the loans issued during the period of the active prosecution of the public works—1815 to 1844, the loans issued during the transition period from the virtual cessation of public improvements to the actual sale of the public works—1844 to 1858, and the loans issued for military and other purposes from 1858 to the present time are given separately.†

* John Sergeant resigned his position on the board, and William Darlington was elected president in his stead.

† By the act of April 15, 1782, the State authorities were authorized to negotiate loans not exceeding £30,000 to meet the immediate demands of government. The money thus borrowed was redeemed at an early date.

1815—1844.

Character of Loan.	When authorized.	Rate of interest.	Re-imbursable.	Original amount.
Military loan,	Mar. 11, 1815	5	March 11, 1818,	$300,000 00
Stock loan,	April 2, 1821	5	June 1, 1841,	1,000,000 00
Stock loan,	April 11, 1825	5	January 1, 1840,	150,000 00
Stock loan,	April 1, 1826	5	December 1, 1846,	300,000 00
Stock loan,	April 9, 1827	5	December 1, 1850,	1,000,000 00
Stock loan,	Mar. 24, 1828	5	December 1, 1853,	2,000,000 00
Temporary loan,	April 14, 1828	5	Re-imbursed prior to 1844,	490,000 00
Temporary loan,	Dec. 18, 1828	5	Re-imbursed prior to 1844,	225,000 00
Stock loan,	Dec. 18, 1828	5	January 1, 1854,	800,000 00
Stock loan,	April 22, 1829	5	December 1, 1854,	2,200,000 00
Temporary loan,	April 22, 1829	5	Re-imbursed prior to 1844,	1,518,838 92
Temporary loan,	Nov. 17, 1829	5	Re-imbursed prior to 1844,	1,000,000 00
Stock loan,	Dec. 7, 1829 Jan. 4, 1831	5	May 1, 1844, April 1, 1847,	487,034 46
Stock loan,	Mar. 13, 1830	5	March 4, 1858,	4,000,000 00
Temporary loan,	Jan. 12, 1831	5	Re-imbursed prior to 1844,	480,000 00
Stock loan,	Mar. 21, 1831	5	July 1, 1856,	2,483,161 88
Stock loan,	Mar. 30, 1831	5	July 1, 1856,	300,000 00
Temporary loan,	Mar. 9, 1832	5	Re-imbursed prior to 1844,	75,000 00
Stock loan,	Mar. 30, 1832	5	July 1, 1860,	2,348,680 00
Stock loan,	April 5, 1832	5	July 1, 1860,	300,000 00
Stock loan,	Feb. 16, 1833	5	July 1, 1858,	2,540,661 44
Stock loan,	Mar. 27, 1833	5	July 1, 1858,	530,000 00
Temporary loan,	Jan. 27, 1834	5	Re-imbursed prior to 1844,	300,000 00
Stock loan,	April 5, 1834	5	July 1, 1862,	2,265,400 00
Temporary loan,	Jan. 17, 1835	5	Re-imbursed prior to 1844,	250,000 00
Stock loan,	April 13, 1835	5	July 1, 1865,	1,000,000 00
Temporary loan,	Feb. 27, 1835	5	Re-imbursed prior to 1844,	144,900 00
Temporary loan,	Jan. 22, 1836	5	Re-imbursed prior to 1844,	350,000 00
Temporary loan,	April 1, 1836	4	Re-imbursed prior to 1844,	55,000 00
Temporary loan,	June 10, 1836	4	Re-imbursed prior to 1844,	20,000 00
Temporary loan,	June 16, 1836	4	Re-imbursed prior to 1844,	200,000 00
Temporary loan,	April 14, 1838	4	Re-imbursed prior to 1844,	200,000 00
Temporary loan,	April 14, 1838	4	Re-imbursed prior to 1844,	600,000 00
Loan for the Eastern Penitentiary,	Mar. 28, 1831 April 9, 1833	5	March 28, 1861,	120,000 00
Loan for the Union canal,	Mar. 1, 1833 Dec. 16, 1833	4½	April 10, 1863,	200,000 00
Stock loan,	Jan. 26, 1839	5	July 1, 1859,	1,200,000 00
Temporary loan,	Jan. 30, 1839	5	Re-imbursed prior to 1844,	602,250 00
Stock loan,	Feb. 9, 1839	5	July 1, 1864,	1,280,000 00
Temporary loan,	Mar. 14, 1839	5	Re-imbursed prior to 1844,	75,000 00
Stock loan,	June 27, 1839	5	July 1, 1864,	987,500 00
Stock loan,	July 19, 1839	5	July 1, 1868,	1,200,000 00
Stock loan,	Mar. 27, 1839	5	July 1, 1868,	470,000 00
Stock loan,	Mar. 16, 1839	5	July 1, 1864,	100,000 00
Stock loan,	June 7, 1839	5	July 1, 1859,	50,000 00
Stock loan,	June 27, 1839	5	June 27, 1864,	1,150,000 00
Temporary loan,	June 27, 1839	5	Re-imbursed prior to 1844,	220,000 00
Stock loan,	July 19, 1839	5	July 1, 1868,	2,054,000 00
Stock loan,	Jan. 23, 1840	5	January 1, 1865,	870,000 00
Stock loan,	April 3, 1840	5	August 1, 1864,	927,000 00
Stock loan,	June 11, 1840	5	July 1, 1870,	1,957,362 15
Stock loan,	Jan. 16, 1841	5	August 1, 1846,	800,000 00
Stock loan,	Mar. 4, 1841	6	July and November, 1847,	120,000 00
Relief loan,	May 4, 1841	...	May 4, 1846,	3,100,000 00
Temporary loan,	May 5, 1841	5		575,737 50
Stock loan,	May 6, 1841	6	June 1, 1846,	930,000 00
Interest certificates,	July 27, 1842	6	August 1, 1843,	866,625 53
Interest certificates,	July 27, 1842	6	August 1, 1843,	5,000 00
Interest certificates,	July 27, 1842	6	August 1, 1843,	15,000 00
Interest certificates,	Mar. 7, 1843	6	August 1, 1846,	1,747,976 00
Interest certificates,	May 31, 1844	6	August 1, 1846,	288,506 04
Stock loan,	April 29, 1844	6	March 1, 1849,	60,643 72
Total gross liabilities incurred by the State during the period named,				$51,886,277 64

As was natural, the public mind at this time had become much excited in consequence of the rapid increase in the State debt during the period of the prosecution of the public works, and at the actual and contemplated increase of taxation incident thereto. When the Legislature met in January, 1844, it was clearly demonstrated that a large majority of the people were in favor of abandoning the further management of the public works under State auspices, and of disposing of them at the highest market price obtainable to such individuals or corporations as would assume that responsibility. Petitions from the people and proceedings of public meetings were sent to the Legislature in such numbers as to present an array of public sentiment which was not to be resisted. The whole country was laboring under one of those financial convulsions which sometimes overtake communities, and prostrate the energies of the strongest and most powerful. The State was not only unable to meet the interest falling due on the funded debt semi-annually; but was obliged to make provisions for the payment of large sums of money to our own citizens for labor done and materials furnished in making and repairing the public works. The latter debts were just beginning to be paid; but so slowly that they did not keep pace with the demands upon the people, which produced irritation and discontent. In addition to this, the currency was greatly diminished in amount, and in many cases it was very much depreciated, while in some sections of the State a circulating medium was scarcely seen at all.*

Under this pressure of public opinion, not unaided by the influence of interested parties, the Legislature at this session devised a plan, contingent upon an approval by a vote of the people, of disposing at public sale of the main line of the State works. This plan, after a lengthy consideration, became a law on the 29th of April, 1844. It was proposed to offer the main line of the public works at public sale for the sum of $20,000,000, which sum of money was to form the capital stock of a company to be incorporated under the name of "the Pennsylvania Canal and Railroad Company." Said stock to be divided into two hundred thousand shares, at a par value of one hundred dollars each. Commissioners were appointed to offer this stock at public sale, at a specified time and place in the city of Philadelphia.†

* See report of House Committee of Ways and Means on sale of the main line, 1845.

† The commissioners were Thomas P. Cope, Robert Toland, Thomas C. Rockhill, Benjamin W. Richards, Robert Patterson, Frederick Fraley, and Jacob E. Hagert, of Philadelphia city; John Stallman, Thomas McCully, Jacob Shearer, Isaac W. Norris, Augustine Stevenson, Benjamin Moore, and Alexander Cummings, of Philadelphia county; John G. Lowry, of Centre county; Joel K. Mann, of Montgomery county; Philip Dougherty, of Dauphin county; William Darlington, of Chester county; George Harrison, of Bucks county; Harmer Denny, Charles Shaler, William Marks, James C. McCully, and George R. White, of Allegheny county; Reah Frazer and John Strohm, of Lancaster county; John Kerr, of Huntingdon county; George M. Hollenback, of Luzerne county; Henry Welsh, of York county; and Henry Flannery, of Berks county.

This stock was to be paid for in money or in certificates of loan of the Commonwealth of Pennsylvania; when paid in loans the loans received were to canceled. Three fourths of the whole stock was to be sold or subscribed for before letters patent could issue to the company. When all requirements were met and the company properly incorporated, it was to be organized by the choice of a president and ten directors, all of whom were to be stockholders and residents or citizens of Pennsylvania, owners of at least twenty-five shares of stock. In case any shares of stock remained unsubscribed then the Auditor General and State Treasurer were to be *ex officio* directors of the said company on the part of the Commonwealth, until two years after the date of incorporation, at which time the company was authorized to elect directors in their stead. The main line of the public works was to be vested in this company and their successors forever.

If at the expiration of twenty years from the date of the letters patent creating the company, the Legislature saw fit to resume the works, they were to have the right so to do, upon re-imbursing the stockholders in the amount of their stock at par, together with ten per cent. advance thereon. But if the Legislature did not, at the expiration of twenty years, resume the works, the company was to continue in possession of the same for twenty years longer.

As above intimated, the sale of the main line was not to be undertaken unless a majority of the people, at the next general election should declare in favor of the same, voting by separate ballots.

So averse were the people to the further continuance of the public works, under State control and management, that at the next election, held on the 8th day of October, 1844, they declared in favor of the sale, by a majority of not less than thirty thousand.

The commissioners, appointed by the act, met in Philadelphia in November, and, as by law directed, advertised the sale of the main line in New York, Boston, Philadelphia, Baltimore, Washington, Pittsburgh, and Harrisburg newspapers, to take place at the Merchants' Exchange in Philadelphia. The time fixed for the sale was the 20th of January, 1845.

At the appointed time, the stock was offered by M. Thomas & Sons, auctioneers, but "few persons were present, and there were no bids." Postponement of the sale to subsequent dates met with no better success; the high price fixed and the stringent provisions of the act frightened away the speculators. This fact the people promptly appreciated, and again beseiged the Legislature, then in session, with petitions praying for the passage of a law reducing the price fixed for the sale, even before the time fixed for the limitation of the sale had expired. These petitions were referred to the Ways and Means Committee of the House, which, after carefully considering the same, reported adversely to any further action at that time in the premises.

Thus, virtually, ended the first attempt at a sale of the main line. This

consummation was not reached until thirteen years later, when, in 1858, by virtue of an act of Assembly, approved May 16, 1857, a sale was authorized, absolutely, without being submitted to a vote of the people. The Pennsylvania Railroad Company, a corporation created in 1846, became the purchasers, for the sum of $7,500,000, and for this amount bonds of the company were deposited in the State Treasury, which are being annually redeemed by payments upon the debt. About $4,000,000 of this debt still remains unpaid, which is steadily being decreased under the provisions of the act commuting the tonnage tax of said company. The amout of each annual payment is $460,000.

The liabilities incurred by Pennsylvania from the period of the virtual cessation of her public improvements, in 1844, to the actual sale of the public works, in 1858, by the issue of additional loans, were as follows:

1844–1858.

CHARACTER OF LOAN.	When authorized.	Rate of interest.	When reimbursable.	Original amount.	
Stock loan, ...	April 16, 1845	5	Aug. 1, 1855	$5,000,000	00
Stock loan, ...	Jan. 22, 1847	5	May 1, 1849	62,500	00
Stock loan, ...	April 11, 1848	6	April 11, 1853	149,838	45
Inclined plane loan, . .	April 10, 1849	6	April 10, 1879	400,000	00
North branch loan, . . .	April 2, 1852	4½ and 5	July 1, 1882	850,000	00
Stock loan, ...	May 4, 1852	4 and 5	Aug. 1, 1877	5,000,000	00
Stock loan, ...	April 19, 1853	5	Aug. 1, 1878	500,000	00
Gross liability incurred by State during period named, ...				$11,962,338	45

The loans issued by the State subsequent to the sale of the public works up to the present time are as follows:

1858–1880.

CHARACTER OF LOAN.	When authorized.	Rate of interest.	When reimbursable.	Original amount.	
Military loan, ...	April 12, 1861	6	Temporary, .	$500,000	00
Military loan, ...	May 15, 1861	6	Aug. 1, 1871	3,000,000	00
Stock loan, ...	Feb. 2, 1867	5 and 6	Feb. 1, 1872	5,000,000	00
Stock loan, ...	Feb. 2, 1867	5 and 6	Feb. 1, 1877	8,000,000	00
Stock loan, ...	Feb. 2, 1867	5 and 6	Feb. 1, 1882	10,000,000	00
Chambersburg certificates,	May 27, 1871	6	June 1, 1876	300,000	00
Agricultural land script fund, ...	April 3, 1872	6	Mature 1922, .	500,000	00
Stock loan, ...	Mar. 20, 1877	5	. . . . .	8,000,000	00
Stock loan, ...	April 1, 1879	4	. . . . .	2,000,000	00
Gross liabilities incurred by State during period named, ...				$37,300,000	00

From this it appears that the total amount of loans issued by the State up to the present time was $101,148,616 09. The balance of this amount outstanding and unredeemed was on the 30th of November, 1880, $21,561,989 65.

Modern Revenues.

With the passage of the act of 1782, methodizing the settlement of accounts, and the subsequent adoption of the Constitution of 1790, a new era in the finances of Pennsylvania was inaugurated. The ragged edges of the old system however still remained apparent for some length of time, until, by absolute repeal or assimilation with the new methods, they disappear entirely, except that their obsolete provisions retain a place upon our ancient statute books to perplex, with their unfamiliar presence, the investigator of our modern system, who has the temerity to search for the germs of the same in the records of the past.

The revenues of Pennsylvania are, to-day, derived from the following principal sources: From corporations of every nature, including limited partnerships, (except such as are organized for manufacturing and mercantile purposes,) banks, municipalities, and counties, from licenses, from collateral inheritances, from taxes on process and emoluments of office, from taxes on personal property, from unincorporated companies, banks, and savings institutions, from escheats, and from certain miscellaneous sources.

General Corporation Taxes.

Under the general head first given, are properly classed the following taxes:

TAX ON CORPORATION STOCK.—When a corporation declares no dividend, or a dividend of less than six per cent. per annum, its stock is appraised, and a tax of three mills is levied upon each dollar of said appraised value. When the dividend declared is six per cent. or over, a tax of one half mill on each one per cent. of dividend is assessed.

TAX ON GROSS RECEIPTS OF TRANSPORTATION AND TELEGRAPH COMPANIES.—Eight tenths of one per cent. upon the gross receipts of said companies for tolls and transportation, telegraph business, or express business.

TAX ON LOANS.—Loans of corporations, loans and certificates of indebtedness, &c., of counties, cities, and boroughs, four mills on every dollar of the value thereof, annually.

TAX ON BANK STOCK.—Incorporated banks, saving institutions, &c., have the option of assessing their stock, subject to revision by the Auditor General, to be taxed at the rate of four mills, or of paying, on or before the 20th of June, in every year, six tenths of one per cent. on every dollar of authorized capital, thereby escaping all other taxation. But failing to notify the Auditor General, before the 1st day of March, in each year, of their option, they become subject to pay upon the assessed value of their stock as above, four mills annually upon every dollar of the value thereof.

TAX ON COAL COMPANIES.—This is a tax on the franchises and privileges of companies possessing the right to mine or purchase coal, assessed at the rate of three cents upon every ton of coal mined or purchased.*

TAX ON FOREIGN INSURANCE COMPANIES.—This is a tax of three per cent. upon the gross premiums of said companies, assessed upon the business done in Pennsylvania.

TAX ON GROSS PREMIUMS.—This is a tax of eight tenths of one per cent. upon the gross amount of the premiums of every domestic insurance company, except those organized on the purely mutual plan.

BONUS ON CHARTERS.—The revenue thus designated is a bonus of one quarter of one per cent. upon the amount of the capital stock which said company is authorized to have, payable in two equal installments, with a like amount upon any subsequent increase of the stock. No company incorporated under the laws of Pennsylvania, or accepting the same, (excepting turnpike, bridge, and cemetery companies, or building and loan associations, and corporations not for profit,) can legally go into operation, or exercise any corporate powers or privileges, until the first installment of bonus is paid.

OFFICE LICENSE FEES.—No foreign corporation can legally do business in Pennsylvania unless it shall have first obtained from the Auditor General an annual license so to do, for which it shall pay annually one fourth of a mill on each dollar of capital stock which it is authorized to have.

Licenses.

Under the head of licenses, the following revenues are classed:

RETAILERS' LICENSES.—Under the head of retailers are included all mercantile licenses, except such as are subject by law to special rates, and which are hereafter specified. Retail dealers are classed according to their annual sales. The lowest class is $7, sales $1,000; the highest class is $1,000, sales $500,000.

BREWERS' AND DISTILLERS'.—The present rates for this class of licenses are: Sales of $1,000 and under, $15; the highest rate is $200, sales $100,000.

BILLIARD TABLE AND BOWLING ALLEY LICENSES.—Keepers of billiard saloons and bowling alleys, (nine or ten-pin saloons,) are taxed for their licenses, for the first billiard table or bowling alley, $30; for each additional table or alley, $10.

PATENT MEDICINE LICENSES.—Venders of patent medicines pay annually to the use of the Commonwealth a license rated upon their annual sales. Lowest class $5, sales $100; highest class $50, sales $1,000. When the sales exceed $2,000, they pay three per cent. extra.

BROKERS' LICENSE.—Priuate brokers of every kind pay for their State

* Limited to one cent per ton after July 1, 1880, and abolished absolutely after July 1, 1881.

licenses at the rate of three per cent. upon the gross amount of their annual business. This is not their tax, but their license.

AUCTIONEERS.—Under the laws as they now stand, auctioneers are licensed in the same manner as brokers, and pay the same license fee, viz: Three per cent. upon the amount of their annual business.

LIQUOR LICENSES.—Dealers in liquor, in quantities not less than a quart, are required to pay a State license according to their annual sales. Lowest license is $25, sales of $5,000 and under; the highest license is $480, sales of $300,000 and upwards.

TAVERN LICENSES.—Keepers of taverns, inns, or hotels are classified, assessed, and pay a license upon their annual sales of liquor. All sales less than $4,000, $50; highest class $700, sales $10,000 and upwards.

EATING-HOUSE LICENSES.—keepers of eating-houses and restaurants, who sell malt liquors, are subject to pay a State license. Lowest rate $20, sales $3,000 and under; highest rate $200, sales $20,000. In an incorporated city, the lowest rate for an eating-house is $50.

PEDDLERS' LICENSES.—Every person engaged in the busines of hawking, peddling of goods, wares, and merchandise, under the general laws of the State, must have a license as follows: To travel on foot, $8; one horse and wagon, $16; two horses and wagon, $25.

THEATER, CIRCUS, &c., LICENSES.—The price of a theater, or circus license, or museum or any other place for theatrical representations, (for the period of one year,) is, in the city and county of Philadelphia, $500, and in the county of Allegheny, $200; and for each and every other county of this Commonwealth, within the bounds of which such theater or circus may be shown, held, or exhibited, the sum of $50. And the price of menagerie license, (for the period of one year,) is, in the city and county of Philadelphia, $200, in the county of Allegheny, $100; and for each and every other county of this Commonwealth, within the bounds of which such menagerie may be exhibited or shown, the sum of $30.

Taxes—Other than Corporation.

COLLATERAL INHERITANCE TAX.—From all estates, which pass to collateral heirs, the State exacts a tax of five per cent.

TAX ON PROCESS AND EMOLUMENTS OF OFFICE.—Upon every instrument of writing of original entry or of record in the offices of the prothonotaries, registers and recorders of the several counties, the State receives fifty cents, except in cases of appeals and transcripts from justices' dockets, upon which the tax is twenty-five cents. The State also receives, or is entitled to fifty per cent. of what remains of the fees collected by these officers after the salaries allowed them by law, and the clerk-hire and necessary expenses of their offices are paid.

TAX ON PERSONAL PROPERTY.—Every county is required to assess, and annually to collect for the State, taxes as follows: All mortgages, money owing by solvent debtors, whether by promissory note, penal or single

bill, bond or judgment; also, all articles of agreement and accounts bearing interest, owned or possessed by any person or persons whatsoever, (except notes or bills for work or labor done, and all obligations given to banks, for money loaned and bank notes,) and all public loans or stocks whatsoever, except those issued by this Commonwealth or the United States, and all moneys loaned or invested on interest in any other State, and all other moneyed capital in the hands of individual citizens of the State, taxable at the rate of four mills on the dollar.

All stages, omnibusses, hacks, cabs and other vehicles, used for transporting passengers, for hire, and of annuities $200, except those granted by the court or by the United States, all shares of stock or weekly deposits in any unincorporated savings fund institution, all personal property (not taxed under the laws existing April 22, 1846,) held, owned, used or invested by any person, company or corporation, excepting always such property as shall be held in trust for religious purposes, all household furniture, including gold and silver plate, exceeding $300, owned by any person or persons, corporation or corporations, taxable at the rate of three mills on the dollar.

Pleasure carriages of all descriptions, both of two and four wheels, taxable for State purposes, taxable at the rate of one per cent. on the dollar.

Gold lever or other gold watches of equal value, subject to a tax of one dollar each. Every other description of gold watches, silver lever, or other watches of equal value, subject to a tax of seventy-five cents each. Every other description of watches of the value of twenty dollars, and upwards, subject to a tax of fifty cents each.

A tax upon real property was formerly assessed after the same manner, but was repealed in 1867.

Tax on net earnings.

An annual tax, three per cent. is levied and collected by the State, upon the net earnings of every unincorporated company not otherwise taxed, and of every unincorporated or private bank or banking institution, including brokers.

Escheats.

Whenever any person within the Commonwealth of Pennsylvania, dies intestate, without heirs or any known kindred, widow or surviving husband, the real or personal estate of such person shall be vested in the Commonwealth by escheat. The State becomes possessed of the revenue from from source, after proper proceeding in the nature of an information, and inquisition, and a sale.

Miscellaneous Revenues.

Under this head may be classed the amounts paid by notaries public for their commissions, twenty-five dollars, and the tax of three per cent. on their gross receipts, and of fifty per cent. of their net earnings. The tax on the

sale of commercial fertilizers, lowest license ten dollars, sales one hundred tons; highest license thirty dollars, sales five hundred tons. The revenue received from the sale of pamphlet laws, sixty cents per volume. Pennsylvania Archives, one dollar per volume. Accrued interest, refunded cash, fees of the public offices, and receipts from the sale of public lands and property.

The Sinking Fund.

For the purpose of meeting the existing indebtedness of the State and the interest thereon, as well as anticipated indebtedness, it became necessary to establish a regular fund for sinking the loans. An amendment establishing a regular sinking fund was engrafted on the Constitution in 1857, and carried into effect by legislative enactment on the 22d of April, 1858. By the provisions of the sinking fund act a major portion of the revenues of the State, derived from a variety of sources, was for the time being diverted into this fund for the purposes named.* The Secretary of the Commonwealth, the State Treasurer, and the Auditor General, were appointed commissioners to receive these revenues and to apply the same; first, to the accruing interest of the public debt, and, second, to the principal thereof, reducing it at the rate of not less than $250,000 per annum. The Commissioners of the sinking fund were prohibited from using its revenues otherwise than above stated, except in cases of war, invasion, or insurrection, until the State debt was reduced below $5,000,000.

By the Constitution of 1873, and subsequent legislation, the sinking fund was continued, but the sources from which its revenues were derived were considerably curtailed. By the act of May 9, 1874, it was provided "that the sinking fund shall consist of the proceeds of the sale of the public works or any part thereof, income from or proceeds of the sale of any stocks owned by the Commonwealth, and the tax on the capital stock of all corporations of this Commonwealth. All other revenues of the State shall belong to the general fund." The present status of the Sinking Fund is defined by the act of June 7, 1879, as follows:

"That one half the taxes imposed by the fourth section of this act, and the revenues derived therefrom, (tax on capital stock of corporations,) until the 1st day of November, A. D. 1880, shall be assigned to the sinking fund of this Commonwealth, and that after that time the whole of the revenue derived from this source shall be assigned to the sinking fund, and

* By the original act the following revenues were appropriated to the sinking fund: Proceeds of sales of stocks owned by the State, commutation of tonnage tax, Pennsylvania Railroad, (proceeds of sale of public works.) And revenues derived from the following sources: Bank charters and dividends, corporation taxes of all kinds, from all classes of licenses, from auction commissions and duties from tax on writs, deeds, mortgages, &c., from tax on emoluments of office, on foreign insurance companies, on enrollment of laws, on pamphlet laws, on loans or money at interest, all fines, forfeitures, and penalties, revenus of public lands, militia tax, general tonnage tax, escheats, collateral inheritance, accrued interest, refunded cash, and unconditional gifts, grants, or bequests.

the other half of the revenue under the fourth section of this act, until the 1st day of November, A. D. 1880, and all other taxes imposed by this act, and the revenues derived therefrom shall be applicable to the payment of the ordinary and current expenses of the Government."

The debt of Pennsylvania December 1, 1879, was $22,190,668 86.

The balance in the sinking fund the same date, was $1,202,373 18.*

Accounting Officers and the Methods of Adjusting Accounts.

The methods of keeping and auditing the accounts of the Province of Pennsylvania, during the first decade of its existence, were simple in the extreme and wholly uninteresting. The fund set apart as the "public stock" or "aid" was disbused in the most economical manner by "the Receiver of the Public Aid," under the instructions of the Council and Assembly, for such things only as were absolutely necessary to keep in motion the machinery of the infant government.

When, however, it became necessary to provide a regular revenue for the support of Government, as was the case when the Proprietary Government was suspended in 1793, and the Province reverted to the direct control of the Crown, under a deputy, an examination, more or less systematic, of the public receipts and expenditures, was inaugurated. The accounts were audited at such times as the Assembly directed, by regular and special committees appointed by the Assembly, and sometimes by a joint committee of both chambers. In course of time the following classes of accounts came under the supervision of the several auditing committees: Accounts of "the immediate service" of Council and Assembly; accounts of the Provincial Treasurer, imports, excises, &c.; accounts of the trustees of the loan office.

The first revenue bill was passed in 1693, and the first regular finance committee of the Asssembly, of which there is any positive record, was appointed under Governor Fletcher, on the 19th of May, 1693.† It consisted of the following named persons: Samuel Richardson, John Swift, James Fox, Henry Pointer, Henry Williams, John Walker, Thomas Pemberton, Albertus Jacobs, George Maris, Cornelius Empson, and William Manloe.

A joint committee of Council and Assembly was appointed on the 20th of May, 1698, to audit and adjust the claims of the government.‡

This committee, of which Edward Shippen was chairman, reported the following to be a correct statement of debts due from the government to sundry persons, as adjusted by the committee:

* The Farmers' and Mechanics' Bank of Philadelphia is by law the fiscal agent of the State for transacting the business connected with the State loans.

† Votes of Assembly, vol. I, 69.

‡ For names of this committee, and all subsequent ones, see list at close of book.

Debt of the Province in 1698.

	£	s.	d.
Patrick Robinson,	18	0	0
Thomas Makins,	5	3	10
Thomas Curtis,	5	10	0
Stephen Coleman,	2	0	0
Samuel Carpenter,	63	8	0
Charles Sanders & Co.,	23	4	1
John Deplovy,	2	13	0
The County of Sussex,	45	12	0
Colonel Hamilton, a year's salary by act of Assembly, made 1697,	20	0	0
Humphrey Murray,	4	16	0
Governor Markham's account of eight years' service as secretary and clerk of the Provincial Council, in full compensation of his aforesaid services,	150	0	0
David Lloyd,	50	0	0

From this time to the 21st of November, 1707, there is no record of any audit of the public accounts. On that day, however, the House resolved itself into a committee of the whole, (Griffith Jones in the chair,) for the purpose of inspecting and settling the accounts of the treasurer.* After a lengthy sitting, the committee arose and the chairman reported that from an abstract of the treasurer's accounts, it appeared that there remained in the treasurer's hands 24 pounds of the public money, but as some of the collectors of imposts had not yet returned the taxes collected to the treasurer, the committee could not at present complete the audit, and recommend that a committee be appointed to inspect the accounts, and report upon the same at a future date. This was accordingly done, and at a special session of the House, August 5, 1708, the committee reported the accounts of the treasurer as finally settled, and placed of record in the files of the House.

The next audit was made by a committee regularly appointed on the 20th of January, 1710–11. The report was,† "that they had received the Public Treasurer's accounts, who is in disburse £36 15s. 5d., and that by the same it did appear a great part of the money raised in the year 1706, in order to discharge the debts of this Province, had been otherwise employed for the immediate service (so-called) of succeeding Assemblies, so that it still required 461 pounds, 2 shillings, and 2 pence, old currency, to make good the balance due to the treasurer, and what remains due on those former debts and orders of payment. Besides that, Daniel Lloyd and Joseph Wilcox, as also several officers of the government have further demands on the public stock, when money shall be raised, and that they are informed divers persons had advanced money, at the Governor's request, for Indian

* Robert Turner, appointed 1693.

† See votes of Assembly.

presents and treaties, which were not all yet brought in. The whole, they conjecture, will amount to at least 500 pounds currency, that the Province is now in arrears."

Much dissatisfaction was manifested by the House over this state of affairs. They considered it a hardship upon themselves that they were compelled to levy upon the people taxes to pay so many years arrearages. Nevertheless, steps were taken to ascertain the exact amount of the arrearages, which were found to be four hundred and twenty-four pounds six shillings and nine pence, and a law was passed providing a method by which over-due taxes should be promptly collected.

The importance of a regular annual audit of the accounts of the Province now dawned upon the mind of the Assembly. The desultory methods of past years, which the details above given reveal, were abandoned, and from the year 1711 onward, regular committees were annually appointed for the examination of the public accounts, and detailed reports of the condition thereof each year were filed with the records of the House. In the year 1723, when the first loan office of the Province was established still more stringent regulations for the examination of the public accounts were adopted. By the act creating the first bills of credit, it was enacted that a committee of the Assembly should "once every year, and oftener if the Assembly shall think fit, audit the accounts of the money received by the Provincial Treasurer," and it was also provided that the same committee, or an additional one to be appointed in like manner, should, once in every year or oftener if so directed, audit the accounts of the sums of money in bills of credit let out upon loan to the inhabitants of the Province, and also of the sums of money and bills of credit received by the trustees of the general loan office. These auditors were further directed to affix, within one week after the audit was finished, an advertisement in the most public places of the city of Philadelphia, setting forth what quantity of money had been received by the trustees over and above the interest due to the public upon the loans, which money the said trustees were directed to use in the redemption of bills of credit. All redeemed bills were within ten days after the audit, to be sunk and destroyed in the presence of the auditing committee.

This system of auditing the public accounts continued in vogue until the 13th day of April, 1782, when an entirely new system was inaugurated by the act of Assembly, for "methodizing the department of accounts of this Commonwealth, and for the more effectual settlement of the same."

Before entering upon a consideration of this act and its results, certain modifications of the old system, before its expiration, must be noted.

The old Provincial Assembly of Pennsylvania expired on the 26th day of September, 1776, and its last act was the approval of the report of its committee of accounts.

Powers similar to those exercised by the Provincial Assembly in the auditing and settling of the accounts were conferred upon the State As-

sembly, created under the constitution of 1776. In the matter of levying and collecting taxes and disposing of the public moneys, however, the Assembly was made amenable to a tribunal, denominated the "Council of Censors," whose duty, in this respect, was "to inquire whether the public taxes have been justly laid and collected in all parts of this Commonwealth, in what manner the public moneys have been disposed of, and whether the laws have been duly executed."*

The operations of the Constitutional Convention, and the Committee and Council of Safety, conducted as they frequently were, under the press of circumstances, upon authority not clearly defined, led to a confusion which affected the financial affairs of the State to no small degree. Before a settlement with Congress could be made by the State, it was necessary to have the accounts of the Committee and Council of Safety adjusted and settled. To this end an act was passed on the 2d of September, 1778. A regular department for the settlement of this class of accounts was established. William Moore, Joseph Dean, and David Rittenhouse were appointed auditors with full powers, and an office was opened, and a force of clerks and accountants employed. When the extent of the work of this department was manifested, the auditors originally appointed refused to serve, and on the 5th of December following, John Nixon, John Maxwell Nesbitt, and Benjamin Fuller were appointed to serve in their stead.

It was soon demonstrated that the finances of the State were in such a confused condition, that one class of accounts could not be settled independent of the other. Convinced of this fact through the representations of the auditors, the Assembly, on the 1st of March, 1779, extended the powers of the auditors already appointed, so as to bring under their jurisdiction the accounts of the State Navy Board and the Board of War, and such other accounts as were intimately connected with them.

Notwithstanding the fact, that the auditors thus appointed were clothed with full power, they did not, it appears, accomplish the purpose of their appointment. Although the committee and council of safety had expired in the month of March, 1877, their accounts still remained unsettled as late as March 1, 1780, at which time the Assembly passed another law, repealing all former ones on the subject, and providing more stringent measures for compelling persons intrusted, before and during the war with the disbursement of public moneys, to exhibit their accounts and vouchers before the auditors, who were required to attend hearings at other places more convenient than the city of Philadelphia, where the office of accounts was situated. The old auditors were relieved, and Joseph Deane, John Purviance, and Samuel Miles appointed in their stead. The line of demarkation between the duties of these auditors, and the auditing committee appointed by the Assembly was distinctly drawn. The first mentioned, had jurisdiction only over the accounts of the committee and council of safety, the

* Constitution of 1776.

Navy Board and the Board of War, and accounts intimately connected with the same. The last mentioned was charged with the settlement of the accounts of the State Treasurer, the general loan office, light-house rates, duties on slaves, collectors of excise, Province island, and other public estates, county commissioners' and treasurers' accounts, and the incidental charges of the House of General Assembly.

In addition to those above described, two other classes of auditors or auditing commissions were authorized during this period. First, a commission consisting of one representative from each county in the State to adjust the accounts of the commissioners appointed to take charge of the personal effects of traitors and the accounts of the several lieutenants and sub-lieutenants of the several counties, for fines for the non-performance of militia duty. These were appointed by the act of April 2, 1779. Second, a commission for settling and adjusting the depreciation of the pay accounts of the officers, non-commissioned officers, and privates of the Pennsylvania line, in the Revolution. These were appointed agreeably to the resolution of Congress, by act of Assembly passed April 13, 1782.

Comptroller General's Office.

But all these methods of settling and adjusting the accounts of the State proved of no avail, and, as above stated, a new system was inaugurated in 1782, by the passage of the act establishing "The Comptroller General's Office." By the terms of this act the "Comptroller General was authorized and empowered to liquidate and settle, according to law and equity, all claims against the Commonwealth for services performed, moneys advanced, or articles furnished by order of the legislative or executive powers for the use of the same, or for any other purpose whatever.

All public accounts were rendered to the Comptroller General, and, when settled, transmitted to the Executive Council, who, when satisfied of their correctness, through the president, drew warrants upon the State Treasurer for the payment of the same. John Nicholson was appointed first Comptroller General.

This act was the basis of our present system, and many of its powers and regulations still remain, and are vested in and govern the Auditor General and State Treasurer. Other provisions of the act are, of course, now obsolete, expired, or repealed. In order that a full understanding of the subject may be had, a somewhat detailed statement of subsequent legislation connected with the Comptroller General's, Register General's, Auditor General's, and State Treasurer's departments is necessary.*

By acts passed April 13 and September 20, 1782, the duties imposed upon the auditors appointed by the acts of December 18, 1780, and October 1, 1781, to settle the pay accounts of the Revolutionary officers and the de-

* For information upon this point, in compact shape, the writer must acknowledge his indebtedness to the laws of Pennsylvania, known as Smith's Laws, and the admirable annotations therein, which will be freely drawn upon in this connection.

preciation of the pay of the State troops, so far as the same had not already been performed, were transferred to the Comptroller General. By the act of April 1, 1784, this officer was further directed to assume the settlement of the accounts of the companies of "Rangers," appointed for the defense of the frontiers, and by the act of March 30, 1785, of the claims against forfeited estates. These claims were the debts due from persons whose lands had been confiscated after they had been attainted of treason. The Comptroller General was authorized to issue certificates for these debts, with interest payable semi-annually, (act of March 1, 1786,) and finally to redeem the same, (act of April 10, 1792.)

On the 18th of February, 1785, an act was passed giving the benefit of trial by jury to the public officers of this State, and to other persons who shall be proceeded against in a summary manner by the Comptroller General of the State. By this act an appeal was allowed to the Supreme Court from the settlement of accounts by the Comptroller General, after the settlement had been transmitted to the Executive Council. This act is noted as one of great importance, and contains the principles which still remain in force, though in form and manner considerable alterations have taken place. By subsequent legislation the benefits of this act were extended to accounts settled prior to its passage, provided the appeals were taken within a year after being authorized.

In 1785, by the act of April 4th, the term of office of the Comptroller General was extended to seven years, upon condition of good behavior only; a salary of £800 per annum fixed, and the power of his appointment vested in the Supreme Executive Council.*

Register General's Office.

The Comptroller General's office being thus established upon a satisfactory and permanent footing with large powers, the necessity of an adjunct department of accounts, to act as a check upon the one originally created, became apparent to the Legislature, and by the act of March 28, 1789, the Register General's office was created. The officer in charge of the same was styled the "Register General." His salary was £500 per annum, and the power of his appointment was vested in the General Assembly, whilst that of the Comptroller General, it will be remembered, was vested in the Supreme Executive Council. The Comptroller General was required to submit all accounts thereafter to be adjusted, before he should finally settle the same, to the inspection and examination of the Register General, and to take his advice and assistance in making such settlements; and every statement and settlement of any public account by the Comptroller General, so made with the aid and assistance of the Register General, was to be laid before the Supreme Executive Council, in the same manner as be-

* The act fixing the term of the Comptroller General at seven years, was repealed by the act of March 28, 1789; thereafter he was to hold his position, subject to the pleasure of the Supreme Executive Council.

fore provided. The Register General was required to open books and keep such accounts as should thereafter be opened or were then pending.

All warrants and orders drawn by the Executive Council or Assembly were directed to be carried to the office of the Register General, and there countersigned and entered before they were charged upon the books of the Comptroller General.

The Register General was further required, as often as he should be directed by the Executive Council, to inspect and examine such transactions of the Comptroller General as the Council should judge necessary and proper, and to report upon the same for their information. Reciprocal duties, as to furnishing statements of all classes of accounts within their jurisdiction for the information of each other, were enjoined upon the Register General, Comptroller General, and State Treasurer.

The Register General was required to prepare a general statement of all accounts of the Commonwealth, ending on the 30th of September in every year, on or before the 21st day of October following, and to lay the same before the General Assembly during the first week of each of their annual sessions. His books to be open to the inspection of the Council and Assembly, or their committees, at all times.

All accounts to be opened between the State and bodies politic, or individuals, were to be submitted to, examined, liquidated, and adjusted by the Register General, who was vested for that purpose with like powers with the Comptroller General; and, after liquidation and adjustment, to be transmitted, with the vouchers and evidence, to the Comptroller General for his examination and approbation, who having examined and approved the same, and entered them, was, in like manner, to transmit them to the President and Council for final approbation, who having approved thereof, were to return the same by their secretary to the Register General, to be by him registered, and carefully filed and deposited in his office.

In case of a difference of opinion between the Register General, Comptroller General, or Treasurer, or either of them, relative to the duties required of them, they were enjoined forthwith to apply to the Executive Council for their orders and directions therein, which should indemnify and save harmless all such officers paying obedience thereto.

John Donaldson was appointed by the act creating the department, first Register General.

By the act of March 28, 1789, the Comptroller General was directed to examine the certificates granted by the orphans' court under the act to provide for the more effectual relief of the widows and children of the officers and privates of the militia who lost their lives in the service of their country, passed March 27, 1790; to approve the same, when in proper form; register them in alphabetical order; and, after submitting them to the examination of the Register General, to transmit them to the Executive Council, who were authorized to draw warrants or orders upon the

State Treasurer for the payment of the same. This duty was subsequently imposed upon the State Treasurer.

By the act passed April 1, 1790, to enforce the collection of the revenues of the State, it was provided that all accounts for fees collected by the several State departments, all moneys received in payment for lands, &c., fees of the Supreme Court, courts of common pleas, clerk of the mayor's court, or of the several courts of quarter sessions, or other officers receiving or accountable for fines and forfeitures, marriage or tavern licenses, or taxes upon legal process, and all accounts between the State and collectors of excise, county treasurers and auctioneers, should once in six months or oftener, if required by the State Treasurer, be rendered to him who without delay was to examine, liquidate, and adjust the same; for which purpose he was authorized by subpœna and attachment to call witnesses before him, and administer necessary oaths and affirmations; and every such account so examined, liquidated, and adjusted, to transmit, together with the evidence and vouchers thereto belonging, to the Register General, for his examination and approbation, who, if he approved thereof, was forthwith to transmit the same with the vouchers, &c., to the President and Supreme Executive Council for their final approbation, who having approved thereof were to return the same by their secretary to the Register General, who was to cause the same to be registered, as directed by law, in cases of accounts settled by the Comptroller General; and to prevent error or fraud the Register General was directed to make upon each voucher a mark or note of reference to the account to which it referred when produced by the Treasurer; and the said accounts, so approved and registered, to return with the vouchers to the Treasurer, who was thereupon, either to give discharges, or to take legal and effectual measures to recover the moneys due the Commonwealth.

The Comptroller General, in connection with the Register General and State Treasurer, was directed to proceed in all matters connected with the issue, negotiation, and exchange of certificate, loans and stocks, in which the Commonwealth was interested.

By the act for enforcing the due collection and payment of taxes within the Commonwealth, passed March 24, 1786, the commissioners of the several counties were directed to prepare, and transmit to the Comptroller General, fair duplicates of the assessments made within their respective counties for the collection of State taxes. This duty, so far as State moneys were concerned, was subsequently, by the act of March 31, 1791, imposed upon county auditors.

This arrangement of the accounting department continued until May 1, 1809, with certain modifications, made by the act of April 4, 1792, regulating anew the department of accounts, to enter into the details of which is beyond the scope of this sketch, sufficient details having already been presented to give an insight into the earlier, which was the nucleus of the present system.

The Commonwealth having honorably discharged all her debts and obligations, and the duties of the accounting department being considerably diminished, and the certificates and bills of credit redeemed or extinguished, it was thought expedient to simplify the department, and to reduce its expenses. An entire change was made, and, while all the necessary powers were preserved, the new arrangement was less intricate, and the duties to be performed were enjoined upon fewer persons with equal responsibility.

By the act of March 17, 1809, it was enacted that after the 1st day of the following May, there should be an officer appointed, to be called the "Auditor General," who should be invested with all the powers then exercised by the Register General, and should perform all the duties of that officer, except as was then otherwise provided. The offices of Comptroller General and Register General were abolished, and all the books and papers in the Comptroller General's office belonging to the accountant and treasury department, which had any connection with the unsettled public accounts, were deposited in the office of the State Treasurer, and the remaining books and papers in the Comptroller General's office, pertaining to business already settled, and the records of the Register General's office were deposited in the office of the Auditor General, together with all treasury warrants, until called for. Officers required by former laws to make returns to the Register General were now enjoined to make like returns to the Auditor General.

The State Treasurer was required to examine and revise all settlements made by the Auditor General, and when approved, to countersign and return the same with the accompanying vouchers to the Auditor General. In case of a disagreement between these officers, the Governor was to act as umpire.

This act further provided, that when any account shall be settled whereon a balance shall be found due from the Commonwealth, and money remaining in the treasury previously appropriated by law, for its payment the Auditor General should draw his warrants on the State Treasurer for the amount thereof. But in cases where no appropriations were made the Auditor General was directed to report the same to the House of Representatives, when in session. The State Treasurer had no authority to pay any accounts without the examination of the Auditor General, excepting such as were fixed absolutely in amount by law, such as salaries, annuities, pensions, &c., which could not be increased or diminished by the discretion of the Auditor General or Treasurer. Upon settlement the Treasurer was required to produce before the Auditor General the receipts for all moneys paid by him.

Appeals from settlements were to be tried by the common pleas court, as formerly.

All the powers and duties vested by former laws in the Comptroller General for the collection of moneys due the Commonwealth, and for sending

for persons and papers then still in force, and not transferred to the Auditor General, were imposed upon the State Treasurer.

The Auditor General was authorized to procure a seal of office, and all papers certified by him under said seal, were to be taken as legal evidence in courts of justice. Together with the treasurer he was required to exhibit his accounts to the Legislature or its committees when called upon. He was to be appointed for three years from the 1st of May, subject to removal by the Governor on the address of the Legislature. He was to give bond in the sum of $5,000, and to receive a salary yearly of $1,333 33 in quarterly payments.* George Bryan was the first Auditor General.

Thus by this legislation, and the important act of the 30th of March, 1811, entitled "An act to amend and consolidate the several acts relating to the settlement of the public accounts and the payment of the public moneys," was created our present accounting department, the principal officer of which, so far as the settlement of accounts is concerned, is the Auditor General.

No material change has been made in the Auditor General's office since the passage of the comprehensive act of 1811. Certain modifications in, and additions to, the duties of the officer in charge of the same, it is true, have occurred, but these have been merely incident to the increase of business in the progress of time. The office ceased to be an appointive one in 1850, since which time Auditors General have been chosen by the people, at general elections, to serve for three years. In 1821, the powers and duties of the Escheator General, a former land officer, were conferred upon the Auditor General, since which time he has performed the same.

The present Auditor General's Department consists of a chief and thirteen assistants, who keep and audit the accounts of all moneys received and disbursed by the Treasurer, and every agent of the Commonwealth.

Such are the leading points in the financial operations of Pennsylvania, presented in a necessarily hasty, and, doubtless, in many respects, an imperfect manner, but if the public may gather any information from the sketch, or history has, in any particular, been conserved by its preparation, the object of its author has been attained.

LIST OF PROVINCIAL AND STATE FINANCE COMMITTEES, ACCOUNTING OFFICERS, &C., 1682—1881.

AUDITING COMMITTEES OF ASSEMBLY, (PROVINCIAL.)

1693. Samuel Richardson, John Swift, James Fox, Henry Pointer, Henry Williams, John Walker, Thomas Pemberton, Albertus Jacobs, George Maris, Cornelius Empson, and William Manloe.

1698. *Joint Committee:* Edward Shippen, William Biles, David Lloyd, and John Hill—*Council.*

* The salary of the Auditor General at present, is $3,000 per annum.

Robert Heaton, Anthony Morris, James Fox, Samuel Levis, Edward Gibbs, Adam Peterson, Henry Moleston, and Jonathan Bailey—*Assembly.*

1707. Joshua Carpenter, Griffith Jones, Francis Rawle, Robert Jones, Francis Cook, and (Speaker,) David Lloyd.

1711. Jonathan Dickinson, Jeremiah Langhorn, and Isaac Taylor.

1712. Joseph Wilcox, Nicholas Fairlamb, and Samuel Baker.

1713. Richard Hill, Jonathan Dickinson, Clement Plumsted, Joseph Kirkbride, and Nicholas Fairlamb.

1714. Richard Hill, Edward Farmer, Nicholas Fairlamb, and Joseph Kirkbride.

1715. Clement Plumsted, John Roberts, Nicholas Pile, and Thomas Stevenson.

1716. *Committee of Whole House:* Isaac Norris, special auditor.

1717. William Fishbourn, Jeremiah Langhorn, and Joseph Pennock.

1718. Joseph Wilcox, Nathaniel Newlin, Abram Bickley, and Robert Jones.

1719. Clement Plumstead, Israel Pemberton, William Fishbourn, John Wright, and Jeremiah Langhorn.

1720. William Fishbourn, Clement Plumsted, Jeremiah Langhorn, and Isaac Taylor.

1721. William Fishbourn, Clement Plumsted, Jeremiah Langhorn, and Isaac Taylor.

1722. William Biles, Isaac Taylor, Samuel Carpenter, (Sr.,) and Anthony Morris.

1723. Samuel Carpenter, (Sr.,) Anthony Morris, John Kearsley, and Benjamin Vining.

1724. *Treasurer's accounts:* Benjamin Vining, Anthony Morris, William Biles, and William Webb.

Loan office accounts: Francis Rawle, John Kearsley, Job Goodson, and Samuel Henderson.

1725. *Treasurer's accounts:* Job Goodson and Thomas Tress.

Loan office accounts: Job Goodson, Thomas Tress, William Webb, and Abraham Chapman.

1726 Anthony Morris, Job Goodson, Thomas Tress, William Webb, and Abraham Chapman.*

1727. Job Goodson, Thomas Tress, Richard Hayes, and Abraham Chapman.

1728. William Monington, Job Goodson, Thomas Tress, John Kearsley, Abraham Chapman, and William Webb, (resigned May 19, and the following named persons appointed in their stead:) Andrew Hamilton, Morris Morris, Joseph Kirkbride, Abraham Chapman, William Webb, and John Parry.

1729. Edward Farmer, Thomas Tress, Andrew Hamilton, Abraham Chapman, William Webb, and John Parry.

* Loan office and Treasurer's accounts audited by same committee from this time on.

1730. William Webb, Thomas Tress, Joseph Kirkbride, William Monington, and Jonathan Robeson.

Thomas Griffith and Charles Reed, assistants.

1731.* Joseph Kirkbride, William Monington, William Webb, William Allen, and John White.

Thomas Griffith, assistant.

Special Committee: William Monington, Job Goodson, Henry Pierce, and Abraham Chapman.

1732. Israel Pemberton, Thomas Leech, Job Goodson, Abraham Chapman, and John Taylor.

1733. Israel Pemberton, Abraham Chapman, Thomas Leech, Job Goodson, and William Webb.

1734. Job Goodson, Israel Pemberton, Thomas Leech, Abraham Chapman, and Joseph Harvey.

1735. Job Goodson, Israel Pemberton, Thomas Leech, and Joseph Harvey.

1736. Joseph Kirkbride, (Jr.,) Israel Pemberton, Thomas Leech, Job Goodson, and Joseph Harvey.

1737. Job Goodson, Israel Pemberton, Joseph Kirkbride, (Jr.,) Thomas Leech, Joseph Harvey, and Jonathan Robeson.

1738. Thomas Leech, Jonathan Robeson, Isaac Norris, Israel Pemberton, Joseph Kirkbride, (Jr.,) and Joseph Harvey.

1739. William Monington, Thomas Marriott, John Owen, and Samuel Smith, (account of State house.) Thomas Leech, Job Goodson, Israel Pemberton, Abraham Chapman, William Moore, and "any other member that pleases to be present."

1740. Thomas Leech, Isaac Norris, Joseph Harvey, Abraham Chapman, and James Morris.

1741. Isaac Norris, Thomas Leech, Joseph Harvey, Abraham Chapman, and James Morris.

1742. Isaac Norris, Thomas Leech, James Morris, Abraham Chapman, Joseph Harvey, and Samuel Blunston.

1743. Isaac Norris, Thomas Leech, James Morris, Abraham Chapman, Joseph Harvey, and Samuel Blunston.

1744. Anthony Shaw, Isaac Norris, Thomas Leech, James Morris, Abraham Chapman, Joseph Harvey, and Edward Warner.

1745. Isaac Norris, James Morris, Edward Warner, Abraham Chapman, Joseph Harvey, and Samuel Blunston.

1746. Isaac Norris, Edward Warner, James Morris, Abraham Chapman, Joseph Harvey, and James Wright.

1747. Edward Warner, Isaac Norris, James Morris, Abraham Chapman, John Owen, and James Wright.

1748. Edward Warner, Oswald Peele, James Morris, Abraham Chapman, John Owen, and James Webb.

---

* Period of the trouble in the Loan Office.

1749. Edward Warner, Oswald Peele, James Morris, Cephas Child, John Owen, and James Webb.

1750. Isaac Norris, Edward Warner, Thomas Leech, Oswald Peele, Mahlon Kirkbride, Thomas Cummings, and Peter Worrall.

1751. Israel Pemberton, Edward Warner, John Smith, Evan Morgan, Joseph Fox, Mahlon Kirkbride, Thomas Cummings, and James Webb.

1752. Edward Warner, Evan Morgan, John Smith, Benjamin Franklin, Hugh Roberts, Mahlon Kirkbride, Thomas Cummings, and Peter Worrall.

1753. Edward Warner, Evan Morgan, John Smith, Benjamin Franklin, Hugh Roberts, Mahlon Kirkbride, Thomas Cummings, and Peter Worrall.

1754. Edward Warner, Evan Morgan, Joseph Fox, Benjamin Franklin, William Callender, Joseph Hampton, Thomas Cummings, and Peter Worrall.

1755. Evan Morgan, Joseph Fox, Joseph Stretch, William Callender, Joseph Hampton, Thomas Cummings, and James Pemberton.

1756. Joseph Pemberton, Joseph Stretch, Joseph Fox, John Hughes, William Callender, Joseph Hampton, Thomas Cummings, Richard Pearne, and Daniel Roberdeau.

1757. Joseph Fox, Daniel Roberdeau, Richard Pearne, Joseph Hampton, John Baynton, John Morton, and John Hughes.

1758. Joseph Fox, Daniel Roberdeau, John Hughes, John Baynton, Richard Pearne, John Morton, and Richard Walker.

1759. Joseph Fox, Richard Pearne, John Morton, John Hughes, John Baynton, and Joseph Kirkbride.

1760. Joseph Fox, John Baynton, Daniel Roberdeau, Richard Pearne, John Morton, and Joseph Watson.

1761. Joseph Fox, John Hughes, John Morton, John Potts, and John Baynton.

1762. Joseph Fox, John Hughes, Edward Penington, Samuel Rhoads, Henry Wynkoop, and John Morton.

1763. Joseph Fox, John Hughes, Samuel Rhoads, John Wilkinson, John Morton, and Isaac Pearson.

1764. Joseph Fox, Samuel Rhoads, Joseph Richardson, John Hughes, Isaac Pearson and Giles Knight.

1765. Joseph Richardson, John Morton, Isaac Pearson, George Bryan, Thomas Willing, and Amos Strettell.

1766. Joseph Richardson, Thomas Willing, Michael Hillegas, Giles Knight, John Morton, James Pemberton, and Isaac Pearson.

1767. Joseph Richardson, Joseph Fox, James Pemberton, and Michael Hillegas.

1768. Joseph Richardson, James Pemberton, Michael Hillegas, Isaac Pearson, Joseph Fox, and Thomas Yardley.

1769. Joseph Fox, Joseph Richardson, James Pemberton, Michael Hillegas, and Isaac Pearson.

1770. Joseph Fox, Joseph Richardson, James Pemberton, Michael Hillegas, Isaac Pearson, and Benjamin Chapman.

1771. Joseph Fox, Samuel Rhoads, Michael Hillegas, Benjamin Chapman, and Isaac Pearson.

1772. Joseph Fox, Samuel Rhoads, Abel James, Michael Hillegas, and Isaac Pearson.

1773. Samuel Rhoads, Michael Hillegas, Samuel Shoemaker, Thomas Mifflin, and Isaac Pearson.

1774. Samuel Rhoads, Michael Hillegas, Samuel Miles, Benjamin Chapman, and Isaac Pearson.

1775. Michael Hillegas, George Gray, Benjamin Chapman, and Isaac Pearson.

1776. George Gray, Alexander Wilcocks, Benjamin Chapman, and Isaac Pearson.

PROVINCIAL COMMISSIONERS OF APPEAL.*

Philip Lyng,	Philadelphia city,	1764
Thomas Livizley	Philadelphia county,	1764
Mahlon Kirkbride,	Bucks county,	1764
John Fairlamb,	Chester county,	1764
Moses Irwin,	Lancaster county,	1764
Michael Swope,	York county,	1764
James Galbraith,	Cumberland county,	1764
Jonas Seely,	Berks county,	1764
John Moore,	Northampton county,	1764

AUDITING COMMITTEES OF ASSEMBLY, (STATE.)

1777–8. Robert Loller, Joseph Gardner, James Anderson, and William Clark.

1779. Daniel Heester, John Lacey, Samuel Dale, and Joseph Gardner.

1780–1. Sharp Delany, John Steinmetz, William Harris, and James Jacks.

AUDITORS OF CONFISCATION AND FINE ACCOUNTS.†

1779. *Philadelphia city*—John Maxwell Nesbitt, John Nixon, and Benjamin Fuller.

---

*To adjust the accounts of the commissioners appointed to take charge of the personal effects of traitors, and the accounts of the several lieutenants and sub-lieutenants of the counties for militia fines for non-performance of duty. Appointed by act of April 2, 1779.

†Appointed by act of May 30, 1764, to hear and determine appeals in the several counties from the assessments of provincial tax.

1779. *Philadelphia county*—Benjamin McVaugh, Robert Curry, and Jacob Laughlin.

1779. *Bucks county*—James Benezet, John Chapman, and Thomas Long.

1779. *Chester county*—Persifer Frazer, John Barton, and Caleb Davis.

1779. *Lancaster county*—John Hubley, John Marshall, and James Anderson, junior.

1779. *York county*—Archibald McClean, Robert McPherson, and Joseph Donaldson.

1779. *Cumberland county*—William Lyon, John Agnew, and John Creigh.

1779. *Berks county*—Adam Whitman, Henry Christ, and Nicholas Luits.

1779. *Northampton county*—Robert Levers, Benjamin Dupuy.

1779. *Bedford county*—David Espy, Samuel Davidson, and Thomas Burd.

1779. *Northumberland county*—Thomas Ball, Paul Geddis, and William Shaw.

1779. *Westmoreland county*—John Moore, Joseph McGarrah, and John Nesbit.

COMMITTEE TO INQUIRE INTO THE STATE OF THE TREASURY.

1780. Joseph Reed.

1780. William Moore.

1780. John Whitehill.

AUDITORS TO SETTLE THE ACCOUNTS OF THE COMMITTEE AND COUNCIL OF SAFETY AND THE WAR AND NAVY BOARDS.

1778 and 1779. John Nixon, John Maxwell Nesbit, and Benjamin Fuller.*

DEPRECIATION AUDITORS.

1780. William Govett.

1780. William Geddis.

1780–81. Joseph Dean.

1780. John Purviance.

1780. Samuel Miles.

1780. John Shee.

1780–81. Jacob Morris.

1780. Jonathan Bayard Smith.

1781. James Stevenson.

1781. John Nicholson.

1781. Alexander Fowler.

1781. William Amberson.

1781. John Thome.

1781. Robert Clark.

AUDITORS TO SETTLE ACCOUNTS OF GUARDS, SAPPERS, AND MINERS AT CAMPS.

1781. John Nicholson.

1781. James Johnston.

* Appointed instead of William Moore, Joseph Dean, and David Rittenhouse, who refused to serve.

COMPTROLLERS GENERAL.

John Nicholson,	1782–1794
John Donaldson,	1794–1801
Samuel Bryan,	1801–1805
George Duffield,	1805–1809

REGISTERS GENERAL.*

John Donaldson,	1789–1794
Jonathan B. Smith,	1794–1795
Samuel Bryan,	1795–1801
George Duffield,	1801–1805
John Kean,	1805–1808
Richard M. Crain,	1808–1809

AUDITORS GENERAL.†

Appointed by the Governor.

George Bryan,	1809–1821
James Duncan,	1821–1824
David Mann,	1824–1830
Daniel Sturgeon,	1830–1836
Nathaniel P. Hobart,	1836–1839
George R. Espy,	1839–1842
William F. Packer,	1842–1845
John N. Purviance,	1845–1851

Elected by the People.

Ephraim Banks,	1851–1857
Jacob Frey, (Jr.,)	1857–1860
Thomas E. Cochran,	1860–1863
Isaac Slenker,	1863–1866
John F. Hartranft,	1866–1869
John F. Hartranft, (appointed,)	1869–1872‡
Harrison Allen,	1872–1875
Justus F. Temple,	1875–1878
William P. Schell,	1878–1881

*A distinction must be made between the Registers General of the Land Department, the Registers General of Wills in the early arrangement of the government, and the later Registers General of Accounts.

†A distinction must also be made between the Auditors General of the Land Department in the earlier arrangement of the government, and the later Auditors General of Accounts. Richard Hockley is mentioned as an Auditor General of the Land Department as early as 1769, and again in 1772–76. Also, Edward Fox in 1778.

‡To November 8, to fill the vacancy occasioned by the death of David Stanton, Auditor General elect.

PROVINCIAL TREASURERS.*

William Welch,	1684–
Robert Turner,	1693–1699
Samuel Carpenter,	1699–1714
Samuel Preston,	1714–1743
Michael Lightfoot,	1743–1755
Samuel Preston Moore,	1755–1768
Owen Jones,	1768–1776
Michael Hilegas,	1776–1777

STATE TREASURERS.

Chosen by Assembly.

David Rittenhouse,	1777–1795
Christian Febiger,	1795–1797
Peter Baynton,	1797–1801
Jacob Carpenter,	1801–1802
Isaac Weaver,	1802–1806
Andrew Gregg,	1806–1807
William Findlay,	1807–1817
Richard M. Crain,	1817–1820
John B. Trevor,	1820–1821
William Clark,	1821–1827
Alexander Mahon,	1827–1835
Joseph Lawrence,	1835–1836
Daniel Sturgeon,	1836–1840
Almon H. Reed,	1840–1841
John Gilmore,	1841–1842
Job Mann,	1842–1845
James Ross Snowden,	1845–1847
John Banks,	1847–1848
Arnold Plumer,	1848–1849
Gideon J. Ball,	1849–1850
John M. Bickel,	1850–1854
Joseph Bailey,	1854–1855
Eli Slifer,	1855–1856
Henry S. Magraw,	1856–1859
Eli Slifer,	1859–1861
Henry D. Moore,	1861–1863
William V. McGrath,	1863–1864
Henry D. Moore,	1864–1865
William H. Kemble,	1865–1868
W. W. Irwin,	1868–1869
Robert W. Mackey,	1869–1870

* At first called "Receivers of the Public Aid."

W. W. Irwin, ... 1870–1871
Robert W. Mackey, ... 1871–1874

Chosen by the People.

Robert W. Mackey, ... 1874–1876
Henry Rawle, ... 1876–1878
Amos C. Noyes, ... 1878–1880
Samuel Butler, ... 1880–1882

SIGNERS OF BILLS OF CREDIT, (PROVINCIAL.)*

1723. *March 23*—Charles Read, Benjamin Vining, Francis Rawle, and Anthony Morris.†

1723. *December 12*—Francis Rawle, Charles Read, Anthony Morris, and Samuel Hudson.†

1726. Evan Owen, John Wright, and Thomas Tress.

1729. Thomas Tress, Edward Homer, John Parry, and Abraham Chapman.†

1731. Job Goodson, John Parry, Joseph Kirkbride, and Thomas Griffiths.†

1739. Thomas Leech, William Monington, Abraham Chapman, Joseph Harvey, and Samuel Smith.†

1744. James Morris, Abraham Chapman, and Peter Lloyd.

1746. James Morris, John Hall, Joseph Harvey, and James Mitchell.‡

1749. John Jervis, William Trotter, Joseph Hampton, John Davis, and James Webb.§

1755. Evan Morgan, Joseph Fox, James Pemberton, Hugh Roberts, John Reynell, Joseph Wharton, John Smith, Isaac Greenleaf, Isaac Jones, Thomas Crosby, Daniel Williams, Charles Jones, Samuel Hazard, Samuel Roads, Joseph Morris, Samuel Sansom, Edward Pennington, Thomas Clifford, William Grant, Thomas Say, Joseph Saunders, Joseph King, Owen Jones, Jonathan Evans, William Logan, and Samuel Burge.*

1756. *January 1*—Evan Morgan, John Baynton, Thomas Crosby, Thomas Wharton, Joseph Marriott, Daniel Roberdeau, Atwood Shute, Samuel Neave, Charles Steadman, Jonathan Evans, Edmund Kearny, John Taylor, William Grant, Amos Strettell, Samuel Morris, Jacob Duche, Thomas Gordon, Charles Meredith, Redmond Conyngham, Daniel Benezet, William Fisher, George O'Kill, Abel James, Joseph King, William Vander Spiegel, Joseph Redman, William Shippen, William Griffits, Enoch Flower, Henry Harrison, Charles Jones, Isaac Pascall, Thomas Davis, and Jacob Lewis.*

* See original record in Secretary of Commonwealth's office and Phillips' List, which is not complete in one or two particulars.

† Any three to sign. ‡ Any two to sign. § Any one to sign.

1756. *September 21*—William Grant, Joseph Richardson, James Benezet, Samuel Wharton, Daniel Rundle, Joseph Wharton, jr., Peter Chevalier, William Hopkins, Stephen Wooley, Joshua Howell, Joseph Galloway, George Bryan, Charles Thompson, Isaac Pascall, Charles Jones, John Sayre, Francis Rawle, Thomas Wharton Joseph Saunders, Peter Reeve, Joseph Morris, Samuel Smith, John Rhea, Thomas Smith, Jacob Cooper, William Fisher, Joseph Redman, and Luke Morris.*

1757. *March 10*—Henry Harrison, Peter Reeve, Joseph Morris, William Morris, Jr., Buckridge Sims, James Child, Stephen Carmick, Thomas Clifford, Thomas Bourne, John Swift, John Rhea, John Ord, Edward Duffield, Matthew Clarkson, Thomas Say, Thomas Carpenter, Thomas Moore, James Wharton, John Hughes, John Lynn, Plunket Fleeson, Samuel Howell, George Emlen, and Joseph Hillborn.*

1757. *June 17*—Joseph Morris, Charles Thompson, Henry Harrison, Charles Meredith, John Ord, Thomas Clifford, Joseph Richardson, Thomas Wharton, Edward Pennington, Charles Jones, Joseph Redman, Thomas Davis, Richard Wistar, Thomas Gordon, Joseph Hillborn, William Morris, Jr., Francis Rawle, Samuel Burge, Evan Morgan, William Fisher, Thomas Say, John Lynn, James Humphreys, Joseph Stretch, and Plunket Fleeson.*

1758. Peter Reeve, Henry Harrison, James Wharton, William Fisher, William Hopkins, George Bryan, Charles Jones, Joseph Wharton, Jr., Joseph Saunders, Joseph Morris, Samuel Morris, Charles Thompson, Joseph Stretch, Joseph Mariott, Thomas Moore, Thomas Carpenter, Evan Morgan, Luke Morris, Thomas Clifford, Peter Chevalier, Daniel Williams, James Benezet, Daniel Rundle, Thomas Gordon, Stephen Wooley, James Humphreys, Matthew Clarkson, John Ord, James Child, Samuel Wharton, John Hughes, Thomas Yorke, and Charles Humphreys.*

1759. *April 17*—Peter Reeve, Henry Harrison, Joseph Saunders, Joseph Morris, Charles Thompson, Joseph Stretch, Evan Morgan, Thomas Clifford, Daniel Williams, Thomas Gordon, John Ord, Thomas Tilbury, Robert Bully, Richard Pearne, Joseph Marriott, Peter Chevalier, James Wharton, Charles Jones, Samuel Morris, Luke Morris, James Child, and James Humphreys.*

1759, *June 21*—Richard Pearne, Joseph Stretch, Charles Jones, Henry Harrison, Peter Reeve, Joseph Morris, Charles Thompson, Thomas Say, Evan Morgan, James Wharton, Luke Morris, Isaac Greenleaf, Samuel Rhoads, Thomas Gordon, and John Ord.*

*Any three to sign.

1760. Charles Jones, Richard Pearne, Joseph Stretch, John Jervis, Joseph Morris, Henry Harrison, Charles Thompson, Luke Morris, Evan Morgan, Thomas Tilbury, John Ord, Thomas Gordon, Joseph Marriott, Thomas Say, Joseph Saunders, Joseph Redman, Isaac Greenleaf, William Morris, Jonathan Evans, Matthew Drason, Joseph King, Joseph Parker, George Morrison, and James Eddy.*

1764. Henry Harrison, Joseph Sims, Joseph Stamper, William Bingham, Samuel Neave, Jonathan Evans, Thomas Gordon, Jacob Lewis, Isaac Greenleaf, Thomas Wharton, Samuel Preston Moore, John Gibson, Peter Reeve, Joseph Saunders, Joseph Stretch, Joseph Jacobs, Isaac Stretch, Richard Wells, John Mifflin, John Hughes, Jr., George Roberts, William Lloyd, Samuel Rhoads, Jr., Amos Hilborn, Cadwalader Morris, Thomas Maybury, John Mease, Jr., John Bringhurst, Thomas Clifford, George Clymer, Henry Drinker, Samuel Hudson, Samuel Morris, Jr., Jacob Shoemaker, Jr., Enoch Story, George Dillwyn, Charles Pettit, Abel James, and Benjamin Morgan.†

1767. Joseph Richardson, James Pemberton, Isaac Jones, Samuel Rhoads, Jacob Lewis, Daniel Roberdeau, Thomas Wharton, John Mease, and Isaac Greenleafe.‡

1769. *February 18, First Issue*—Joseph Richardson, John Reynell, Israel Pemberton, Isaac Jones, Daniel Roberdeau, John Nixon, Thomas Wharton, John Gibson, and Isaac Greenleafe. ‡

1769. *February 18, Second Issue*—Joseph Fox, Samuel Roads, Luke Morris, Jacob Lewis, Thomas Say, Samuel Burge, Abel James, Stephen Collins, James Penrose, John Parrock, Joseph Wharton, Jr., and Charles Thompson. §

1771. Joseph Morris, William Fisher, Joshua Howell, Luke Morris, Daniel Roberdeau, Isaac Cox, Jacob Shoemaker, Jr., Francis Hopkinson, Stephen Collins, Joel Evans, Robert Strettel Jones, and Thomas Mifflin.‡

1772. John Morton, Charles Humphreys, John Sellers, Isaac Cox, Joseph Sims, Thomas Clifford, Thomas Coombe, Thomas Fisher, Samuel Pleasants, Joseph Dean, Joseph Swift, Cadwallader Morris, Clement Biddle, Joel Evans, Anthony Morris, Jr., Samuel Howell, Jr., Adam Hubley, John Mifflin, Joseph Pemberton, Samuel Hudson, James Wharton, Jeremiah Warder, Jr., Benjamin Wynkoop, and Samuel Coates. §

*Any three to sign. The signers of bills of June 21, 1759 and 1760, are not in Phillips' list.

† Bills of one shilling and upwards to be signed by any three, and under one shilling by any one. The signers of bills of 1764 are not in Phillips' list.

‡ Any three to sign.

§ Bills of one shilling, and upwards, to be signed by any three, and under one shilling by any one. The signers of bills of 1767 and the first issue of 1769 are not in Phillips' list.

1773. *February 26, First Issue*—Jacob Winey, Charles Jervis, Benjamin Shoemaker, Henry Keppele, Jr., Frederick Kahl, and John Steinmetz.*

1773. *February 26, Second Issue*—Stephen Carmick, Charles Meredith, George Emlen, Jr., Alexander Todd, Joseph Pemberton, Samuel Miles, Owen Jones, Jr., Joseph Mifflin, Benjamin Morgan, Barnaby Barnes, William Fisher, Jr., William Wistar, Abraham Usher, Reynold Keen, John Field, Jacob Harman, Mordecai Lewis, Isaac Wharton, William Wishart, Richard Willing, Benjamin Marshall, Samuel Fisher, James Hartley, Joseph Allen, James Stephens, Thomas Leech, Benedict Dorsey, William Crispin, John Lownes, and Robert Tuckniss.*

1775. *March 18, first issue*—James Wharton, Richard Vaux, Ezekiel Edwards, William Wishart, Charles Wharton, and Samuel Coates.*

1775. *March 18, second issue*—Lindsay Coates, Job Bacon, and Edward Roberts.

SIGNERS OF BILLS OF CREDIT, (STATE.)

1775. *June 30*—Sharp Delaney, Lambert Cadwallader, Isaac Howell, James Mease, John Benezet, Samuel Cadwallader Morris, Adam Hubley, Thomas Prior, Godfrey Twells, John Mease, John Purviance, and William Allen, Jr.*

1775. *September 20*—Francis Johnston, Thomas Shoemaker, Charles Jervis, Thomas Tilbury, Philip Kinny, John Knowles, Isaac Howell, Abel Evans, and Richard Humphreys.

1775. *November 18*—Matthew Clarkson, William Crispin, William Smith, Thomas Leech, Joseph Redman, William Kenly, Josiah Hewes, Andrew Tybout, George Douglass, Charles Moore, Abel Evans, Thomas Moore, Peter Thomson, Samuel Cadwallader Morris, Cornelius Barnes, Sketchly Morton, Elisha Price, and Nicholas Fairlamb.*

1776. *April 6*—William Smith, Benjamin Betterton, Joseph Redman, William Clifton, Sketchly Morton, Josiah Hewes, William Crispin, Andrew Tybout, George Douglass, William Kenly, Charles Moore, Thomas Moore, Abel Evans, Peter Thomson, Elisha Price, Hugh Lloyd, and Samuel C. Morris.†

1777. Benjamin Betterton, John Young, Jr., William Thorne, Andrew Hodge, William Kinley, Isaac Howell, Caleb Davis, Joseph Gardner, James Cannon, Whitehead Humphreys, Benjamin Jacobs, William Evans, Levi Budd, Isaac Snowden, John Brown, William Wills, Philip Alberti, Henry Luithausen, Samuel Smith, Frederick

* Any three to sign.

† One person to sign bills of 3*d*, 4*d*, 6*d*, and 9*d*; two, bills 1*s*, 2*s*, 1*s* 6*d*, and 2*s* 6*d*; three, bills of other denominations.

Antis, Robert Loller, James Davidson, Joseph Parker, and Michael Shubert.*

1780. *March 25*—Daniel Wistar, Levi Budd, Philip Boehm, Robert Cather, Jedediah Snowden, William Laurence Blair, Charles Lewis Treichel, John Miller, Joseph Watkins, John Knox, Nathan Jones, and William Thorne.†

1780. *June 1.*—Michael Shubert, Daniel Wistar, Levi Budd, Philip Boehm, Robert Cather, Jedediah Snowden, William Lawrence Blair, John Miller, John Knox, and Nathan Jones. ‡

1781. Cadwallader Morris, Samuel Meredith, James Budden, Joseph Wharton, Joseph Bullock, Samuel Caldwell, Michael Shubert, David H. Cunningham, Jacob Barge, Philip Boehm, John Purviance, Joseph Dean, John Miller, Jonathan Mifflin, Isaac Howell, Richard Bache, John Baynton, Tench Francis, David Shaffer, Sr., Thomas Prior, Robert Knox, John Mease, Jacob S. Howell, and John Patton.§

1785. John Chaloner, William Turnbull, George Latimer, Reynold Keen, Andrew Tybout, Edward Fox, James Collins, Peter Baynton, William Smith, Samuel Murdoch, James Bayard, Joseph Redman, Robert Smith, John Rhea, William Gray, William Tilton, Francis Wade, Thomas Irwin, Charles Risk, Andrew Pettit, James McCrea, John Taylor, Samuel Caldwell, Stacy Hepburn, John Duffield, Levi Budd, George Leib, John Baker, William Wertz, Francis Mentges, Joseph Kerr, John Miller, James Glentworth, John Steel, George Goodwin, Joseph Marsh, Henry Kammerer, Michael Shubert, and Robert Bridges.‖

TRUSTEES OF THE LOAN OFFICE.

1723–9. Samuel Carpenter, Jeremiah Langhorn, William Fishbourn, Philio Taylor, and Nathaniel Newlin.

1729. Andrew Hamilton, Charles Read, Jeremiah Langhorn, and Richard Hayes.¶

1738. John Kinsey, Jonathan Robeson, Joseph Kirkbride, and Caleb Cowpland. (John Wright added in 1739.)

1745. John Kinsey, Thomas Leech, John Watson, Thomas Chandler, and John Wright.

1748. John Kinsey, James Morris, Abraham Chapman, Francis Yarnal, and James Wright.

* Bills over 4*s* to be signed by two; under 4*s*, by one.

† Two to sign.

‡ Any two to sign.

§ Bills of 10*s* and upwards be signed by two, and bills under 10*s* by one.

‖ Bills of 9*d* and 3*d* to be signed by one, all others less than 10*s* by two, 10*s* and upwards by three.

¶ Made subject to removal every four years or oftener by act of 1733.

1758. Charles Norris, Thomas Leech, John Watson,* Nathaniel Grubb, and Emanuel Carpenter.

1762. Thomas Leech, Charles Norris, Mahlon Kirkbride, Francis Yarnall, and James Wright.

1764. Charles Norris, Mahlon Kirkbride, and John Morton.

1769. Joseph Richardson, James Pemberton, Michael Hillegas, and Isaac Pearson.

1769. Joseph Galloway, Joseph Fox, Michael Hillegas, and Isaac Pearson —*Special.*

1771. Samuel Rhoads, Abel James, Charles Humphreys, and Isaac Pearson.

1772. Joseph Fox, Michael Hillegas, William Rodman, and Isaac Pearson.

1773. Amos Strettell, Samuel Preston Moore, Abraham Chapman, Humphrey Marshall, and Moses Brinton.†

1773. Samuel Rhoads, Michael Hillegas, and Isaac Preston—*Special.*

1777. Amos Strettell, Abraham Chapman, Humphrey Marshall, and Moses Brinton.

1777. Thomas Barclay, John Thorne, and John Agnew.‡

1780. Michael Shubert, John Biddle, Paul Cox, and Isaac Snowden.

1783. John Dean.

1785. Rowland Evans.

MANAGERS OF THE PENNSYLVANIA HOSPITAL AND EX OFFICIO TRUSTEES OF THE GENERAL LOAN OFFICE, 1793–1805.

Thomas Morris, Samuel M. Fox, Robert Waln, James Smith, Jr., Israel Pleasants, John Dorsey, Robert Smith, Zaccheus Collins, Richard Wistar, Joseph Lownes, Peter Brown, Edward Pennington.§

PROVINCIAL COMMISSIONERS.‖

1755. Isaac Norris, James Hamilton, John Mifflin, and Benjamin Franklin, Esquires, and Joseph Fox, John Hughes, and Evan Morgan, Gentlemen.

1756. Isaac Norris, Lynford Lardner, John Mifflin, Benjamin Franklin, Joseph Fox, John Hughes, and William Masters, Esquires, or a majority of them.

1757. Lynford Lardner, John Mifflin, Joseph Fox, John Hughes, William Masters, Joseph Galloway, and John Baynton.

1759. Lynford Lardner, Thomas Cadwallader, Joseph Fox, John Hughes, William Masters, Joseph Galloway, and John Baynton.

* Resigned and William Smith appointed in his place.

† General Trustees, made a body politic.

‡ To be Trustees of the Loan Office, *vice* the five persons appointed February 26, 1773.

§ These persons all served at different times during the period of the trust mentioned *Supra.*

‖ Commissioners to distribute the funds appropriated by the several acts granting money for the King's use—military operations—during French and Indian troubles.

1760. Lynford Lardner, Thomas Cadwallader, Joseph Fox, John Hughes, William Masters, Joseph Galloway and John Baynton.

1762. John Morton, Lynford Lardner, Thomas Cadwallader, Joseph Fox, John Hughes, Joseph Galloway, and John Baynton.

1763. Benjamin Franklin, Thomas Cadwallader, Lynford Lardner, Joseph Fox, John Hughes, Joseph Galloway, and John Baynton.

1764. Benjamin Franklin, Thomas Cadwallader, Lynford Lardner, Joseph Fox, John Hughes, Joseph Galloway, and John Baynton.

INDEX.

A.

PAGE.
Auditor General, communication to Governor, ... 1
communication to Senate and House, ... 3
Auditor General's Department, acts of Assembly pertaining to, ... 214
corporation desk, ... 214
county desk, ... 217
municipal desk, ... 224
bank desk, ... 225
warrant desk, ... 227
miscellaneous accounts desk, ... 231
registry desk, ... 231
Auctioneers' licenses, ... 96
Accrued interest, ... 109
Allegheny Valley Railroad Company, ... 110
Annuity for right of way, ... 112
Auditor General's Department, ... 125
Attorney General's Department, ... 125
Adjutant General's Department, ... 127
Assessors of bank stock, ... 131
Advertising for proposals, ... 137
Advertising sale of turnpike stocks, ... 138
Appendix, ... 209
Advertising mercantile appraisers' lists, 1880, ... 219
Amendments to laws, suggestions relative to, ... 220
Amount of yearly indebtedness from 1818 to 1880, ... 239

B.

Brewers' licenses, ... 94
Billiard licenses, ... 95
Brokers' licenses, ... 96
Bonus on charters, ... 105
Board of Pardons, ... 129
Board of Revenue Commissioners, ... 130
Board of Public Charities, ... 130
Bonds and mortgages due the Commonwealth, ... 204
Border claims, ... 246

C.

Conscience money, ... 111
Commutation of tonnage tax, ... 111
Common School Department, ... 126
Commissioners of the Sinking Fund, ... 131
Costs in suits *vs.* delinquent dealers, ... 134,218
Counsel fees and commissions, ... 139
Charitable institutions, ... 140
Common schools, ... 158

PAGE.
Claims settled, but unpaid, ... 213
Counties and county officers, acts of Assembly under which revenues are collected from, ... 219
Corporations registered during year, ... 240

D.

Dividends on stock owned by Commonwealth, ... 112
Domestic creditors, ... 203
Decisions by Auditor General, syllabus of, on questions arising at county desk, . . 221
Decisions of Supreme Court, ... 223
Decisions of Attorney General, ... 223
Decisions by Auditor General, bank desk, ... 225
Decisions by Attorney General, bank desk, ... 227
Decisions by Attorney General, warrant desk, ... 231

E.

Eating-house licenses, ... 93
Escheats, receipts, ... 111
Executive Department, ... 124
Escheats, payments, ... 157
Expenditures at State Treasury from 1791 to 1880, ... 232
Expenditures for certain purposes from 1840 to 1880, ... 238

F.

Fees of the public offices, ... 111

H.

House, ... 123
Harbor-master, Philadelphia, ... 131
Harrisburg fire companies, ... 158

I.

Internal Affairs Department, ... 126
Insurance Department, ... 127
Inspectors of coal mines, ... 128
Interest on loans, ... 140
Interest certificates, ... 203

J.

Judiciary, ... 115
Joint committee to investigate Pennsylvania State College, ... 130
Joint committee to investigate alleged over-issue of State bonds, ... 131

L.

Lands, ... 23
Liquor licenses, ... 96
Loans redeemed, ... 139

M.

Miscellaneous—receipts, ... 112
Miscellaneous—expenditures, ... 172
Mercantile appraisers, ... 131,217
Military claims under act of June 12, 1878, ... 157
Mechanics High School of Pennsylvania, ... 157

N.

PAGE.
Notaries public commissions, ... 99
National Guard of Pennsylvania, ... 141

O.

Office license fees, ... 110

P.

Peddlers' licenses, ... 97
Patent medicine licenses, ... 98
Pamphlet laws, sale of, ... 99
Penalties, ... 110
Public property, sale of, ... 111
Public printing and binding, ... 124
Public buildings and grounds, ... 129
Port Warden, Philadelphia, ... 131
Penitentiaries, ... 141
Pennsylvania State Agricultural Society, ... 157
Pennsylvania State Agricultural College, ... 158
Pensions, ... 164
Public loans of the Commonwealth, ... 201
Public debt, ... 207
Personal property tax, from 1869 to 1880, ... 211
Pennsylvania finances, brief history of, ... 263

R.

Retailers' licenses, ... 91
Refunded cash, ... 111
Riots, 1877, ... 156
Refunded collateral inheritance tax, ... 158
Riots, 1875, ... 158
Recapitulation, monthly receipts and expenditures, ... 198
Relief notes, ... 203
Receipts at the State Treasury, from 1791 to 1880, ... 232
Receipts from certain sources, from 1840 to 1880, ... 234

S.

Summary of receipts, ... 21
Summary of payments. 113
State tax, ... 79
Senate, ... 122
State Department, ... 125
Soldiers' Orphan School Department, ... 126
State Library, ... 127
State Board of Agriculture, ... 130
State Military Board, ... 130
Special commissions, ... 137
Sundry advertising, ... 138
Soldiers' orphan schools, ... 140
Second geological survey, ... 157
Statement of monthly receipts and expenditures, ... 174
Stocks held by the Commonwealth, ... 204
State tax collected from corporations, from 1869 to 1880, ... 210

T.

PAGE.
Tax on corporation stock, ... 23
Tax on gross receipts, ... 46
Tax on coal companies, ... 55
Tax on bank stocks, ... 58
Tax on net earnings or incomes, ... 64
Tax on gross premiums, ... 68
Tax on foreign insurance companies, ... 69
Tax on loans, ... 74,211
Tax on sale of fertilizers. 78
Tax on writs, wills, deeds, &c., ... 80
Tax on collateral inheritances, ... 87
Tavern licenses, ... 89
Theater licenses, ... 98
Treasury Department, ... 125
Turnpike stocks, sale of, ... 209

U.

United States Government, ... 112
Unpaid claims, ... 212
United States surplus, revenue of, divided among the several States, ... 261

V.

Valuation of property in the several counties, ... 199